

EXHIBIT C

Percy Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**DECLARATION OF KENT PERCY
IN SUPPORT OF THE DEBTORS' APPLICATION TO EMPLOY
AND RETAIN ALIXPARTNERS, LLP AS FINANCIAL ADVISOR
TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

I, Kent Percy, make this declaration pursuant to 28 U.S.C. § 1746, and state:

1. I am a Partner and Managing Director of AlixPartners, LLP ("**AlixPartners**"),² which has a principal place of business at 909 Third Avenue, Floor 30, New York, New York 10022.

2. I submit this declaration (the "**Declaration**") on behalf of AlixPartners in support of the *Debtors' Application for an Order Authorizing Debtors to Retain and Employ AlixPartners, LLP as Financial Advisor Effective as of the Petition Date* (the "**Application**"), by which the Debtors are seeking retention of AlixPartners on the terms and conditions set forth in the Application and the engagement letter between the Debtors and AlixPartners attached to the

¹ The debtors and debtors in possession in the chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors' corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used but not otherwise defined herein have the meanings set forth in the Application.

Application as **Exhibit B** (the “**Engagement Letter**”). Except as otherwise noted,³ I have personal knowledge of the matters set forth herein. If called and sworn as a witness, I could, and would, testify competently to the matters set forth herein.

AlixPartners’ Qualifications

3. AlixPartners is an internationally recognized restructuring and turnaround firm with substantial experience in providing financial advisory services and has an excellent reputation for its work in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States. In light of the size and complexity of these Chapter 11 Cases, the Debtors require a qualified and experienced financial advisor with the resources, capabilities, and experience of AlixPartners to assist them in taking steps that are crucial to the success of the Chapter 11 Cases. AlixPartners performs critical services that complement the services provided by the Debtors’ other professionals.

4. AlixPartners has assisted, advised, and provided strategic advice to debtors, creditors, bondholders, investors, and other entities in numerous chapter 11 cases of similar size and complexity to these Chapter 11 Cases. Its professionals have provided restructuring or crisis management services in numerous large cases, including recent filings in this district. *See, e.g., In re DermTech Inc.*, No. 24-11378 (JTD) (Bankr. D. Del. July 15, 2024); *In re NanoString Techs., Inc.*, No. 24-10160 (CTG) (Bankr. D. Del. Mar. 13, 2024); *In re Cano Health, Inc.*, No. 24-10164 (KBO) (Bankr. D. Del. Mar. 5, 2024); *In re Mallinckrodt plc*, No. 23-11258 (JTD) (Bankr. D. Del. Oct. 2, 2023); *In re KDC Agribusiness LLC*, No. 23-10786 (CTG) (Bankr. D. Del. Jul. 18, 2023); *In re Clovis Oncology, Inc.*, No. 22-11292 (JKS) (Bankr. D. Del. Jan. 20, 2023); *In re FTX Trading Ltd.*, No. 22-11068 (JTD) (Bankr. D. Del. Jan. 20, 2023); *In re Phoenix Services Topco, LLC*, No.

³ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at AlixPartners and are based on information provided by them.

22-10906 (MFW) (Bankr. D. Del. Oct. 25, 2022); *In re Kabbage Inc. d/b/a KServicing*, No. 22-10951 (CTG) (Bankr. D. Del. Oct. 21, 2022); *In re Carestream Health, Inc.*, No. 22-10778 (JKS) (Bankr. D. Del. Oct. 7, 2022); *In re MD Helicopters, Inc.*, No. 22-10263 (KBO) (Bankr. D. Del. Apr. 25, 2022); *In re Alto Maipo Delaware LLC*, No. 21-11507 (KBO) (Bankr. D. Del. Dec. 16, 2021); *In re Riverbed Tech., Inc.*, No. 21-11503 (CTG) (Bankr. D. Del. Dec. 8, 2021); *In re Alpha Latam Mgmt., LLC*, No. 21-11109 (JKS) (Bankr. D. Del. Sept. 15, 2021); *In re Nine Point Energy, LLC*, No. 21-10570 (MFW) (Bankr. D. Del. Apr. 20, 2021); *In re HighPoint Res. Corp.*, No. 21-10565 (CSS) (Bankr. D. Del. Apr. 13, 2021); *In re Mallinckrodt plc*, No. 20-12522 (JTD) (Bankr. D. Del. Nov. 19, 2020); *In re RGN-Grp. Holdings, LLC*, No. 20-11961 (BLS) (Bankr. D. Del. Sept. 15, 2020); *In re Skillsoft Corp.*, No. 20-11532 (MFW) (Bankr. D. Del. July 23, 2020); *In re Celadon Grp., Inc.*, No. 19-12606 (KBO) (Bankr. D. Del. Jan. 3, 2020); *In re Bumble Bee Parent, Inc.*, No. 19-12505 (LSS) (Bankr. D. Del. Dec. 26, 2019).

5. If the Application is approved, the individuals working on this matter (the “**AlixPartners Personnel**”), all with substantial expertise in the areas discussed above, will continue to provide necessary services to the Debtors. Such personnel will work closely with the Debtors’ management and other professionals throughout the reorganization process. By virtue of the expertise of its restructuring personnel and the significant prepetition work that AlixPartners performed for the Debtors, AlixPartners is well-qualified to provide services to and represent the Debtors’ interests in these Chapter 11 Cases.

Services to be Provided

6. Prior to the Petition Date, the Debtors and AlixPartners entered into the Engagement Letter, which governs the relationship between them. The terms and conditions of the Engagement Letter were negotiated between the Debtors and AlixPartners and reflect the parties’ mutual agreement as to the substantial efforts that will be required in this engagement.

Subject to further order of the Court, AlixPartners may provide the services described in the Engagement Letter as AlixPartners and the Debtors shall deem appropriate and feasible in order to advise the Debtors in the course of these Chapter 11 Cases, including, but not limited to, the following:

- Assist the Debtors with development of their rolling 13-week cash receipts and disbursements forecasting, including through the use of a tool designed to provide on-time information related to the Debtors' liquidity.
- Support the Debtors' financial and treasury functions including, without limitation, by assisting in cash management strategies, planning, general accounting, financial reporting information management and strengthening the core competencies of the finance organization.
- Work with management of the Debtors to obtain covenant relief from their bank lenders and other creditors.
- Work with the Debtors to identify, implement, and monitor both short-term and long-term liquidity generating initiatives.
- Assist the Debtors with analyzing performance improvement and cash enhancement opportunities, including assisting with cost reduction initiatives, operational improvement initiatives, accounts receivable management and accounts payable process improvement opportunities.
- Provide assistance to the Debtors' management in connection with the Debtors' development of their revised business plan, and such other related forecasts as may be required by the Debtors' lenders in connection with negotiations or by the Debtors for other corporate purposes.
- Assist the Debtors and their management in the design, negotiation, and implementation of a restructuring strategy designed to maximize enterprise value, taking into account the unique interests of all key constituencies.
- Work with management to develop a restructuring strategy, evaluate, negotiate, and implement restructuring initiatives and strategic alternatives.
- Assist the Debtors with their communications and/or negotiations with outside parties including the Debtors' stakeholders, banks and potential acquirers of the Debtors' assets and advisors to the foregoing.
- Assist the Debtors' management and their professionals specifically assigned to sourcing, developing, negotiating and implementing any financing, including DIP and exit financing facilities, in conjunction with a plan of reorganization and the overall restructuring.
- Assist the Debtors in preparing for and filing a bankruptcy petition for relief under the Bankruptcy Code, coordinating and providing administrative support for the proceeding and developing the Debtors' disclosure statement and plan of reorganization, or other appropriate case resolution, if necessary.

- Advise the Debtors on the financial reporting requirements attendant to a bankruptcy filing, including but not limited to court orders, court-approved transactions, emergence, and fresh-start reporting.
- In connection with a bankruptcy, assist with the preparation of documents such as a disclosure statement, a plan of reorganization, a liquidation analysis, the statements of financial affairs, schedules of assets and liabilities, potential preference analysis, claims analyses, monthly operating reports and other regular reports required by the Court.
- Manage the claims and claims reconciliation processes.
- Conduct eDiscovery, document review and forensic data services required in conjunction with any document requests or other discovery.
- Provide testimony and litigation support services regarding any of the matters to which AlixPartners is providing services.
- Meet with lenders, unsecured creditors' committee and other statutory or unofficial committees, if any, in connection with any bankruptcy filing, as necessary, to provide general process updates and other information as may be requested by the Debtors.
- Provide post confirmation services, as may be necessary, to support the chapter 11 plan and emergence.
- Assist the Debtors with such other matters as may be requested by the Debtors that fall within AlixPartners' expertise and that are mutually agreeable.

7. Such financial advisory services are necessary to the Debtors' restructuring efforts and in the ongoing operation and management of the Debtors' businesses while subject to chapter 11 of the Bankruptcy Code.

No Duplication of Services

8. AlixPartners understands that the Debtors may retain additional professionals during the term of its engagement and will work cooperatively with such professionals to integrate any respective work conducted by the professionals on behalf of the Debtors. The services provided by AlixPartners will complement, and not duplicate, the services to be rendered by any other professional retained in these Chapter 11 Cases.

Fee and Expense Structure

9. AlixPartners' decision to accept this engagement to provide services to the Debtors is conditioned upon its ability to be retained in accordance with its customary terms and conditions of employment, compensated for its services, and reimbursed for the out-of-pocket expenses it

incurs in accordance with its customary billing practices, as set forth in **Schedule 1** of the Engagement Letter (the “**Fee and Expense Structure**”).

10. AlixPartners’ current standard hourly rates, subject to periodic adjustments, are as follows:

Title	Hourly Rate
Partner/ Partner & Managing Director	\$1,200 – \$1,495
Senior Vice President/ Director	\$825 – \$1,125
Vice President	\$640 – \$810
Analyst/ Consultant	\$230 – \$625

11. AlixPartners generally reviews and revises its billing rates semi-annually. Changes in applicable hourly rates will be noted on the invoices for the first time period in which the revised rates become effective.

12. To the extent the Debtors request services related to electronic discovery and data collection, certain monthly hosting fees and consulting fees will apply.

13. To the extent AlixPartners uses the services of independent contractors (the “**Contractors**”) in these Chapter 11 Cases, AlixPartners shall: (a) pass through the cost of such Contractors to the Debtors at the same rate that AlixPartners pays the Contractors; (b) seek reimbursement for actual costs only; (c) ensure that the Contractors are subject to the same conflict checks as required for AlixPartners; and (d) file with the Court such disclosures required by Bankruptcy Rule 2014.

14. In addition to compensation for services rendered by the AlixPartners Personnel, AlixPartners will seek reimbursement for reasonable and necessary expenses incurred in connection with these Chapter 11 Cases, including, but not limited to, transportation costs, lodging, and meals.

15. AlixPartners intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these Chapter 11 Cases, subject to the Court's approval and in compliance with *U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* (Appendix A to 28 C.F.R. § 58), applicable provisions of the Bankruptcy Code, including sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other further orders of the Court, both in connection with this Application and the interim and final fee applications to be filed by AlixPartners in these Chapter 11 Cases.

16. AlixPartners will maintain records in support of any fees (in 1/10th of an hour increments), costs, and expenses incurred in connection with services rendered in these Chapter 11 Cases. Records will be arranged by category and nature of the services rendered and will include reasonably detailed descriptions of those services provided on behalf of the Debtors.

17. AlixPartners often works for compensation that includes hourly-based fees and performance-based, contingent-incentive compensation earned upon achieving meaningful results. Pursuant to the Engagement Letter, the Debtors and AlixPartners agree that AlixPartners may be compensated for its efforts by the payment of a completion fee (the "**Completion Fee**"). AlixPartners shall earn a Completion Fee of up to \$1,500,000. The Completion Fee will be broken out in two tranches, the first tranche in the amount of \$1,000,000 will be earned upon the earliest to occur of any of the following: (i) confirmation of a chapter 11 plan of reorganization, (ii) a sale of all or substantially all of the Debtors' assets under section 363 of the Bankruptcy Code or otherwise, (iii) the consummation of any material recapitalization, debt exchange or debt restructuring of the Debtors, or (iv) consummation of one or more transactions, in any form, that effectively transfers a significant portion of the business as a going concern to another entity or entities or that results in a change in structure of the Board of Directors of the Debtors. The second

tranche in the amount of \$500,000 will be awarded at the discretion of management, driven upon the basis of a successful restructuring. The first tranche of the Completion Fee shall be due and payable immediately when the success objective or objectives determined as described above have been achieved. The second tranche will be determined and awarded upon the successful emergence from bankruptcy.

18. AlixPartners understands and agrees that the Success Fee is not being pre-approved and remains subject to Court approval, however, the Success Fee was negotiated as part of the Fee and Expense Structure.

19. AlixPartners received a retainer in the amount of \$750,000 from the Debtors (the “**Retainer**”). According to AlixPartners’ books and records, during the 90-day period prior to the Petition Date, the Debtors paid AlixPartners \$10,517,354.93 in aggregate for professional services performed and expenses incurred, including the Retainer.

20. AlixPartners is requesting that any balance of the Retainer constitute an evergreen retainer as security for post-petition services and expenses. An evergreen retainer is appropriate in these Chapter 11 Cases because it reflects normal business terms in the marketplace and because AlixPartners and the Debtors are sophisticated business entities that have negotiated the Retainer at arm’s length.

21. Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior, and subsequent to, the Petition Date, AlixPartners may have incurred fees and reimbursable expenses related to the prepetition period which remain unpaid. Approval is sought from this Court for AlixPartners to apply the Retainer to these unpaid amounts. Upon entry of an order approving the relief requested in the Application, AlixPartners will apply the Retainer to the unpaid amounts, and the Debtors will not owe AlixPartners any sums for prepetition services.

Indemnification Provisions

22. The Engagement Letter contains standard indemnification language with respect to AlixPartners' services including, without limitation, an agreement by the Debtors to indemnify AlixPartners and its affiliates, partners, directors, officers, employees, and agents (each, an "**AlixPartners Party**" and collectively, the "**AlixPartners Parties**") from and against all claims, liabilities, losses, expenses, and damages arising out of or in connection with the engagement of AlixPartners that is the subject of the Engagement Letter, except to the extent caused by gross negligence, bad faith, fraud, or willful misconduct of any AlixPartners Party.

23. AlixPartners believes that the indemnification provisions contained in the Engagement Letter, as may be amended in the Proposed Order, are customary and reasonable for AlixPartners and comparable firms providing financial advisory services, and as would be modified pursuant to the foregoing limitations, reflect the qualifications and limitations on indemnification provisions that are customary in this district.

24. Moreover, the terms and conditions of the indemnification provisions were negotiated by the Debtors and AlixPartners at arm's length and in good faith. The provisions contained in the Engagement Letter, viewed in conjunction with the other terms of AlixPartners' proposed retention, are reasonable and in the best interest of the Debtors, their estates, and all parties in interest in light of the fact that the Debtors require AlixPartners' services to ensure the success of these Chapter 11 Cases.

AlixPartners' Disinterestedness

25. In connection with its proposed retention by the Debtors in these Chapter 11 Cases, AlixPartners undertook a complex process, the details of which are set forth in **Schedule 2**, to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors' estates. Specifically,

AlixPartners obtained from the Debtors and/or their representatives a potential parties in interest list in these Chapter 11 Cases (each party a “**Party in Interest**”, and collectively the “**Parties in Interest List**”). The Parties in Interest List is attached hereto as **Schedule 1**. A search was performed for connections to each Party in Interest as to AlixPartners Holdings, LLP, AlixPartners’ parent company (“**Holdings**”), and each of Holdings’ U.S. and non-U.S. subsidiaries (“**Holdings Enterprise**”, collectively “**AP**”). Results for connections to the Parties in Interest List are disclosed on **Schedule 2**.

26. Based on that review, AlixPartners represents that, to the best of its knowledge, AlixPartners knows of no fact or situation that would represent a conflict of interest, cause it not to be disinterested, or hold or represent an interest adverse to the Debtors’ estates.

27. AlixPartners and its affiliates are advisors and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part of its diverse practice, AlixPartners appears in numerous cases, proceedings, and transactions involving many different law firms, accountants, investment bankers, and financial consultants, some of whom may represent claimants and parties in interest in these Chapter 11 Cases. Further, AlixPartners has in the past, and may in the future, be represented by various attorneys and law firms, some of whom may be involved in these Chapter 11 Cases. In addition, AlixPartners has been in the past, and likely will be in the future, engaged in matters unrelated to the Debtors or these Chapter 11 Cases in which it works with or in opposition to other professionals involved in these Chapter 11 Cases. Moreover, AlixPartners might have referred work to other professionals retained in these Chapter 11 Cases. Likewise, professionals retained in these Chapter 11 Cases might have referred work to AlixPartners. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these business relationships constitute interests adverse to the Debtors’ estates.

28. From time to time, AlixPartners has provided services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 Cases. As described herein, however, AlixPartners has undertaken a detailed search to determine, and to disclose, whether it is providing or has provided services to any significant creditor, equity security holder, insider, or other party in interest in such unrelated matters.

29. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, none of the AlixPartners Personnel (a) have any connection with the United States Trustee for the District of Delaware (the “**U.S. Trustee**”), or any employee in the Office of the U.S. Trustee; or (b) are related or connected to any United States Bankruptcy Judge for the District of Delaware, except as otherwise set forth **Schedule 2**.

30. To the best of my knowledge, neither the AlixPartners Personnel nor AP is a direct holder of any of the Debtors’ securities. It is possible that certain of AlixPartners’ employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing, may own interests in the Debtors, mutual funds or other investment vehicles (including various types of private funds) that own the Debtors’ or other parties in interest’s debt or equity securities or other financial instruments, including bank loans and other obligations. Typically, the holders of indirect interests have no control over investment decisions related to such investment funds or financial instruments. Per the procedures set forth in **Schedule 1**, AlixPartners makes certain inquiries regarding direct interests and, to the extent required, will file a supplemental declaration reflecting additional details. AlixPartners’ policy prohibits its employees from personally trading in the Debtors’ securities.

31. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, AlixPartners has not been retained to assist any entity or person

other than the Debtors on matters relating to, or in direct connection with, these Chapter 11 Cases. AlixPartners will continue to provide professional services to entities that may be creditors or equity security holders of the Debtors or other parties in interest in these Chapter 11 Cases, provided that such services do not relate to, or have any direct connection with, these Chapter 11 Cases.

32. Certain of AlixPartners' employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing may have financial accounts or insurance relationships with a potential party in interest.

33. Despite the efforts described above to identify and disclose the connections that AP and its affiliates have with parties in interest in these Chapter 11 Cases, because the Debtors form a large enterprise with numerous creditors and other relationships, AlixPartners is unable to state with certainty that every client relationship or other connection has been identified and disclosed.

34. In accordance with section 504 of the Bankruptcy Code and Bankruptcy Rule 2016, neither I nor AlixPartners has entered into any agreements, express or implied, with any other party in interest, including the Debtors, any creditor, or any attorney for such party in interest in these Chapter 11 Cases, (a) for the purpose of sharing or fixing fees or other compensation to be paid to any such party in interest or its attorneys for services rendered in connection therewith, (b) for payment of such compensation from the assets of the estates in excess of the compensation allowed by the Court pursuant to the applicable provisions of the Bankruptcy Code, or (c) for payment of compensation in connection with these Chapter 11 Cases other than in accordance with the applicable provisions of the Bankruptcy Code.

35. Accordingly, except as otherwise set forth herein, insofar as I have been able to determine, neither I, AlixPartners, nor any of the AlixPartners Personnel hold or represent any interest adverse to the Debtors or their estates, and AlixPartners is a "disinterested person" as that

term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that AlixPartners and the AlixPartners Personnel:

- (a) are not creditors, equity security holders, or insiders of the Debtors;
- (b) were not, within two years before the Petition Date, a director, officer or employee of the Debtors; and
- (c) do not have an interest materially adverse to the interest of the Debtors' estates or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

36. If AlixPartners discovers additional information that requires disclosure, AlixPartners will promptly file a supplemental disclosure with the Court as required by Bankruptcy Rule 2014. AlixPartners reserves the right to supplement this Declaration in the event that AlixPartners discovers any facts bearing on matters described in this Declaration regarding AlixPartners' employment by the Debtors.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: September 18, 2024

ALIXPARTNERS, LLP

By: /s/ Kent Percy
Kent Percy
Partner & Managing Director

SCHEDULE 1

Potential Parties in Interest

Potential Parties in Interest

Debtors

Big Lots, Inc.
Consolidated Property Holdings, LLC
Broyhill LLC
Big Lots Management, LLC
Big Lots Stores - PNS, LLC
BLBO Tenant, LLC
Big Lots Stores, LLC
Big Lots Stores - CSR, LLC
AVDC, LLC
INFDC, LLC
CSC Distribution LLC
GAFDC LLC
Great Basin, LLC
Closeout Distribution, LLC
PAFDC LLC
Big Lots eCommerce LLC
Durant DC, LLC
WAFDC, LLC
Big Lots F&S, LLC

Current Officers

Bruce K. Thorn
Emily E. Schreck
James A. Schroeder
Jonathan E. Ramsden
Juan E. Guerrero
Michael A. Schlonsky
Monica M. Welt
Ronald A. Robins Jr.
Steven J. Hutkai
Jason A. Seeman
Lorraine M. Kaufman
Matthew S. Weger
Allen G. Hembree
Alvin C. Concepcion
Amanda J. Corbett
Amy L. Nelson
Brooke T. Schwerin
Chinthaka Liyanapathirana
Christopher M. Macke
Christopher R. Means
Colin K. Coburn
Craig R. Gourley
Daniel H. Yokum
James M. Kelley
Jay A. Caudill
Johan G. Hoover
Julie C. Holbein
Kevin P. Kuehl
Leonard J. Sisilli

Lynda L. Kline
Maria D. Matos
Megan M. Mellquist
Michael F. Robey
Michael L. French
Nathan C. Longbottom
Shelly L. Trosclair
Steven S. Rogers
Kristen Ayn Cox
Seth Laurence Marks

Former Officers

Timothy J. Kovalcik
James D. Campbell Jr.
Margarita Giannantonio
Gregg W. Sayers
John W. Alpaugh
Shannon E. Letts
Derek T. Panfil
Deborah A. Beisswanger
Scott W. Corder
Kelly M. Gerhardt
Michael A. Jasinowski
Ashley M. White
Gene E. Burt, II
Andrej Mueller
Paige P. Gill
Robert A. LeBrun
Graham W. McIvor
Kristin L. Morris
Nicholas N. Padovano
Erica N. Fortune
Jeremy A. Ball
Nicholas E. Padovano
Kristen L. Morris
Amy R. Stern
Amanda R. Jami
Robert V. LaCommare
Ojas Nivsarkar
Jackie Smith

Current Directors

Christopher J. McCormick
Cynthia T. Jamison
James R. Chambers
Kimberley A. Newton
Maureen B. Short
Sebastian DiGrande
Wendy L. Schoppert

Former Directors

Sandra Y. Campos
Marla C. Gottschalk
Nancy Reardon
Thomas A. Kingsbury
Jackie Smith
Charles H. Buckingham

**Depository Banks, Sureties, and
Letter of Credit Providers**

PNC Bank, National Association
PNC BANK
Wells Fargo Bank
Huntington Bank
Fifth Third Bank
Truist Bank
Us Bank
Bank Of America
Citizens Bank Of Pennsylvania
Liberty Mutual Insurance Company
American Alternative Insurance Corporation

Debtors' Professionals

Davis Polk & Wardwell
AlixPartners, LLP
Morris, Nichols, Arsht & Tunnell LLP
Guggenheim Securities, LLC
A&G Real Estate Partners
Kroll Restructuring Administration
Gordon Brothers Retail Partners, LLC

Governmental Authorities/ Agencies

Customs & Border Patrol

Insurance Providers

Starr Indemnity & Liability Company
HDI Specialty Insurance Company
Starr Specialty Insurance Company
ACE Property and Casualty Insurance Company
(Chubb)
National Union Fire Insurance Company of PA (AIG)
"Allied World National Assurance Company
(AWAC)"
"XL Insurance America, Inc."
The Ohio Casualty Insurance Company (Liberty)
Great American Spirit Ins. Company
Aspen
C.N.A
Chubb Bermuda Insurance Ltd.
American International Reinsurance Company Ltd
(AIG)
"Allied World Assurance Company Ltd (AWAC)"
AXA XL

Magna Carta Insurance Limited (Liberty)
GAI Insurance Company, Ltd.
North Rock Insurance Company Limited (CNA)
ACE Insurance
ACE American Insurance Co.
Zurich
"Liberty Excess & Surplus Lines Inc./Ironshore"
WRB/Nautillius Insurance Co.
AXA XL/XL Insurance America Inc.
Fidelis Bermuda
Everest Indemnity Insurance Company
Chubb/Ace American Insurance Co.
AWAC/Allied World Assurance Co.
Lexington Insurance Company
Steadfast Insurance Company/Zurich
Allianz Global Risks US Ins Co
Obsidian Specialty Insurance
Federal Insurance Company/CHUBB
Indian Harbor Insurance Co/AXA XL
Lloyds of London/HSCOX
Lloyds of London -Canopus
Lloyds of London
Lloyds of London -Kiln
Lloyds of London - HDI
Lloyds of London - Faraday
Lloyds of London - Inigo
Starstone Specialty Ins Co (CORE)
Kinsale Insurance Co
Axis Surplus Insurance Company
Lloyds of London - RB Jones
Partner Re-Insurance Ltd.
Starr Surplus Lines Ins Co
Starstone Specialty Ins Co
Homeland Insurance Co Of Ny
Shelter Reinsurance
Lloyds of London
Zurich American Insurance Company
Berkshire Hathaway Specialty Insurance Co.
Twin City Fire Insurance Company (The Hartford)
Endurance American Insurance Company (Sompo)
Beazley Insurance Company, Inc.
Westfield Select Insurance Company
Continental Casualty Company
RSUI Indemnity Company
National Union Fire Insurance Co of Pittsburgh, PA
AXIS Insurance Co
Hudson Insurance Company
Berkshire Hathaway Specialty Insurance Co.
Federal Insurance Company
Travelers Casualty and Surety Company of America
Federal Insurance Co
American International Reinsurance Co Ltd (AIRCo)
Federal Insurance Co

Hiscox Insurance Company
 Beazley - Lloyd's Syndicate 2623/623
 Allied World Assurance Company (AWAC)
 AXA XL (Indian Harbor)
 AIG Specialty Insurance Company
 North Dakota Workforce Safety & Insurance
 State of Wyoming Department of Workforce Services
 Washington State Department of Labor & Industries
 FIRST Insurance Funding, a Division of Lake Forest
 Bank & Trust Company, N.A.
 AFCO Credit Corporation
 Premium Finance, LLC
 PartnerSource
 Aon plc
 Edgewood Partners Insurance Center ("EPIC")
 Hub International Limited
 Marsh LLC
 Geodis SA

Utility Providers

0117 - Waste Pro - Pembroke Pines
 ABCWUA
 ACC Water Business
 Ada City Utilities OK
 AEP - Appalachian Power
 AEP/24406-Wheeling Power
 AES Indiana
 AES Ohio
 Alabama Power
 Albany Utilities - GA
 Albemarle County Service Authority
 Allen County Public Health
 Alliant Energy/IPL
 Alliant Energy/WPL
 Alpena Power Company
 Altoona Water Authority
 Ameren Illinois
 Ameren Missouri
 American Electric Power/24002
 American Electric Power/24418
 American Fork City, UT
 AmeriGas - 9220
 AmeriGas - 9335
 Amherst County Service Authority
 Andalusia Utilities
 Anderson City Utilities, IN
 Anne Arundel County Water and Wastewater
 Anniston Water Works, AL
 Appalachian Electric Cooperative
 Appalachian Natural Gas Distribution Co.
 Appalachian Power
 APS
 AQUA IL

Aqua Indiana, Inc.
 Aqua New Jersey/70279
 Aqua OH
 Aqua Pennsylvania/70279
 Aquarion Water Company of CT
 Arkansas Oklahoma Gas Corp (AOG)
 Arlington Utilities
 Artesian Water Company, Inc.
 Athens Utilities Board, TN
 Atlantic City Electric
 Atmos Energy/630872/740353
 Auburn Water District, MA
 Augusta Utilities Department
 Aurora Utilities, IN
 Aurora Water/City of Aurora, CO
 Austell Natural Gas System
 Avista Utilities
 AW Billing Service LLC
 Baldwin EMC
 Beaufort-Jasper Water & Sewer Authority
 Beaumont - Cherry Valley Water District
 Beckley Water Company, WV
 Bedford City Utilities IN
 Belmont County Water & Sewer District
 BEMC
 Benton Charter Township, MI
 Benton PUD
 Benton Utilities
 Berkeley County Public Service - Sewer
 Berkeley County Water & Sanitation
 Berkeley Electric Cooperative
 Berkshire Gas Company
 Berks-Montgomery Municipal Authority
 Bessemer Utilities
 BGE
 Big Sandy RECC, KY
 Black Hills Energy
 Blue Ridge Energy/NC
 Board of Public Utilities-Cheyenne, WY
 Board of Public Works-Gaffney, SC
 Board of Public Works-Hannibal MO
 Board of Water Works of Pueblo, CO
 Bonita Springs Utilities, Inc
 Borough of Boyertown, PA
 Borough of Chambersburg, PA
 Borough of Ephrata, PA
 Borough of Glassboro, NJ
 Borough of Lansdale, PA
 Bossier City Utilities Dept. LA
 Bowling Green Municipal Utilities
 Brick Township Municipal Utilities
 BrightRidge
 Bristol Tennessee Essential Services

Broad River Water Authority	City of Aiken, SC
Brownsville Public Utilities Board	City of Alamogordo, NM
Brunswick & Topsham Water District	City of Albemarle, NC
Brunswick County NC Public Utilities	City of Albert Lea, MN
Brunswick Sewer District	City of Alcoa Utilities, TN
Brunswick-Glynn County Joint	City of Alhambra, CA
Buckeye Water District, OH	City of Alliance Water Utility, OH
Burlington Municipal Waterworks, IA	City of Amarillo - Utility Billing Dept
Butler Area Sewer Authority	City of Anaheim, CA
Butler County Water & Sewer Department	City of Apopka, FL
California American Water Company	City of Arcadia, CA
California Water Service-Bakersfield	City of Ardmore, OK
California Water Service-Chico	City of Asheboro, NC
California Water Service-Livermore	City of Ashland, KY
California Water Service-Rancho Domingue	City of Athens Utilities
California Water Service-Salinas	City of Athens, OH-Water Dept.
California Water Service-Stockton	City of Athens, TN
Calvert County Government, MD	City of Attleboro, MA
Cambria Township Sewer Authority	City of Austin, TX
Campbell County Utilities/Ccusa	City of Avon Park, FL
Campbellsville Municipal Wtr Swr/KY	City of Bakersfield, CA
Cape Fear Public Utility Authority	City of Barberton, OH
Carmichael Water District, CA	City of Bartlesville, OK
Carroll EMC	City of Battle Creek, MI
Carson City Utilities	City of Baytown, TX
Cascade Natural Gas	City of Beaumont, CA
Caseyville Township Sewer System (IL)	City of Beaumont, TX
CenterPoint Energy Minnegasco/4671	City of Bedford, TX
CenterPoint Energy/1325/4981/2628	City of Bellefontaine - Utilities Dept
CenterPoint Energy/1423	City of Belmont, NC
CenterPoint Energy/2006	City of Big Rapids, MI
CenterPoint Energy/4849	City of Billings, MT-30958
Central Hudson Gas & Electric Co	City of Blaine, MN
Central Maine Power (CMP)	City of Bloomington Utilities, IN
Charles County Government	City of Boynton Beach, FL
Charleston Sanitary & City of Charleston	City of Bradenton, FL
Charleston Water System	City of Bradford Refuse Collection
Charlotte County Utilities	City of Bradford, PA
Charter Township of Madison, MI	City of Brandenburg, KY
Charter Township of Port Huron, MI	City of Bridgeport, WV
Charter Township of Union, MI	City of Bristol, TN
Chattanooga Gas Company/5408	City of Broken Arrow, OK
Chelan County Public Utility District	City of Brooksville, FL
Chesapeake Utilities	City of Brownwood, TX
Chester Metropolitan District	City of Buena Park, CA
Chester Water Authority, PA	City of Buford, GA
Chesterfield Township, MI	City of Bullhead City, AZ
Chillicothe Utilities Dept, OH	City of Burleson, TX
Citizens Energy Group/7056	City of Burton, MI
Citizens Gas Fuel Co MI	City of Callaway, FL
City Finance Director	City of Calumet City, IL
City of Abilene, TX	City of Cambridge, OH - Utilities Dept
City of Adrian, MI	City of Camden, SC

City of Carlsbad Utility Billing Division	City of Decatur, IL
City of Carrollton, TX	City of Defiance, OH
City of Cartersville, GA	City of Deland, FL
City of Casa Grande, AZ	City of Delano, CA
City of Centralia, IL	City of Delaware, OH
City of Chardon, OH	City of Denham Springs, LA
City of Charlottesville, VA	City of Denton, TX
City of Chattanooga, TN	City of DeSoto, TX - Utilities
City of Cheyenne, WY	City of Diberville, MS
City of Chico, CA	City of Douglasville, GA
City of Chino, CA	City of Dover Utility
City of Circleville, OH	City of Dublin, GA
City of Clearwater, FL	City of Dunkirk Water Department - NY
City of Cleburne, TX	City of Dunn, NC
City of Clewiston, FL	City of Durham, NC (Sewer/Water)
City of Clifton/Sewer Dept	City of Eastpointe, MI
City of Clinton, MS	City of Eau Claire, WI
City of Clovis, CA	City of Edinburg, TX
City of Clovis, NM	City of Edmond, OK
City of Cocoa, FL	City of Elizabeth City, NC
City of Coconut Creek, FL	City of Elizabethton, TN (Water/Sewer)
City of Coeur d Alene, ID	City of Elyria - Elyria Public Utilities
City of Colorado Springs, CO	City of Elyria - Stormwater
City of Columbia, MO	City of Enid, OK
City of Columbia, SC - Water	City of Escondido, CA
City of Concord, NC	City of Eustis, FL
City of Conroe - Dept 2026	City of Everett Utilities, WA
City of Conway, SC	City of Fairmont, WV
City of Cookeville, TN	City of Farmers Branch, TX
City of Cornelia, GA	City of Farmington, NM
City of Corona, CA	City of Fayetteville, AR
City of Corpus Christi/659880	City of Findlay, OH
City of Corsicana, TX	City of Fitchburg, MA
City of Country Club Hills, IL	City of Florence, SC
City of Covington, GA	City of Foley, AL
City of Covington, LA	City of Fond Du Lac, WI
City of Covington, TN	City of Fontana, CA
City of Crest Hill, IL	City of Fort Lauderdale, FL
City of Crestview, FL	City of Fort Myers, FL
City of Crossville, TN	City of Fort Oglethorpe, GA
City of Crystal River	City of Fort Walton Beach, FL
City of Cullman Water Sewer & Sanitation	City of Franklin, TN
City of Cumberland, MD	City of Fresno, CA
City of Cumming, GA	City of Frisco, TX
City of Cuyahoga Falls, OH	City of Gainesville, GA
City of Dade City, FL	City of Galax, VA
City of Dallas, TX	City of Galesburg, IL
City of Danville, IL	City of Gallipolis, OH
City of Danville, KY	City of Gallup, NM
City of Danville, VA	City of Galveston, TX
City of Davenport, IA	City of Garden City, ID
City of Daytona Beach, FL	City of Garland Utility Services
City of Dearborn, MI	City of Gastonia, NC

City of Gilroy - Utility Billing	City of Kinston, NC
City of Glendale, AZ/500	City of La Habra, CA
City of Goldsboro, NC	City of La Verne, CA
City of Goose Creek, SC	City of Lacey, WA
City of Granbury - TX	City of Lafayette, IN
City of Grand Rapids, MI	City of LaGrange, GA
City of Grandville, MI	City of Lake Charles Water Division
City of Greensboro, NC/1170	City of Lake City, FL
City of Greenwood, SC	City of Lake Jackson, TX
City of Griffin, GA	City of Lake Worth, TX
City of Groves, TX	City of Lancaster, PA
City of Gulfport Water and Sewer - MS	City of Lancaster, SC
City of Haines City, FL	City of Lapeer, MI
City of Hallandale Beach, FL	City of Laredo Utilities
City of Hammond, LA	City of Las Cruces, NM
City of Hanford, CA	City of Las Vegas - Sewer
City of Harlingen, TX	City of Laurel, MS - Public Utility
City of Harrison, AR	City of Laurinburg, NC
City of Harrisonburg, VA	City of Lawrenceville, GA
City of Hartsville, SC	City of Lawton, OK
City of Hattiesburg, MS/1897	City of Lebanon, MO
City of Hazard Utilities, KY	City of Lebanon, OH
City of Heath Utilities Department - OH	City of Lebanon, PA
City of Helena, MT	City of Lebanon, TN
City of Henderson, KY	City of Leesburg, FL
City of Hermiston, OR	City of Lenoir, NC
City of Hermitage, PA	City of Lewiston, ID
City of Hickory, NC	City of Lewisville/731962
City of High Point, NC	City of Lima - Utilities, OH
City of Hinesville, GA	City of Lincoln, NC
City of Hobbs, NM	City of Live Oak FL
City of Hollywood, FL	City of Livermore, CA
City of Houston, TX - Water/Wastewater	City of Lodi, CA
City of Huber Heights, OH	City of Logan, UT
City of Idaho Falls, ID	City of Lompoc, CA
City of Independence Utilities	City of Long Beach, CA
City of Inglewood, CA	City of Longmont, CO
City of Inverness, FL	City of Longview, TX
City of Irving, TX /152288/840898	City of Longwood, FL
City of Jackson Utility Billing, MI	City of Lorain, OH - Water
City of Jackson, TN	City of Los Banos, CA
City of Jacksonville, NC	City of Lubbock Utilities, TX
City of Jamestown Board of Public Util	City of Lufkin, TX
City of Jasper, AL	City of Lumberton, NC
City of Joplin, MO	City of Lynchburg, VA
City of Kannapolis, NC	City of Lynnwood, WA
City of Kennewick, WA	City of Madera, CA
City of Kent, WA	City of Madison Heights, MI
City of Kentwood, MI	City of Manteca, CA
City of Kilgore, TX	City of Marianna, FL
City of Killeen, TX	City of Marietta, OH
City of Kingman, AZ	City of Marion, NC
City of Kingsport, TN	City of Marshall, TX

City of Marysville, OH
 City of Marysville, WA
 City of Mattoon, IL
 City of Maysville Utility Department
 City of McKinney, TX
 City of Medford, OR
 City of Melbourne, FL
 City of Merced, CA
 City of Meridian, ID
 City of Mesa, AZ
 City of Mesquite, TX/850287
 City of Methuen - W&S
 City of Miamisburg, OH
 City of Middletown, OH
 City of Midland, TX
 City of Milford, DE
 City of Milford, OH
 City of Milledgeville GA
 City of Millington, TN
 City of Millville, NJ
 City of Milpitas, CA
 City of Milton, FL
 City of Modesto CA
 City of Moline, IL
 City of Monroe - 725
 City of Monroe, NC
 City of Morganton, NC
 City of Moses Lake, WA
 City of Moundsville, WV Municipal Fee
 City of Mount Airy, NC
 City of Mount Pleasant, TX
 City of Mountain Home, AR
 City of Mt. Vernon, IL
 City of Muskegon, MI
 City of Muskogee, OK
 City of Myrtle Beach, SC
 City of Naples, FL
 City of Natchitoches, LA
 City of New Bern, NC
 City of New Port Richey, FL
 City of Newberry, SC
 City of Newton, NC
 City of Niles, OH
 City of Noblesville Utilities
 City of North Augusta, SC
 City of North Las Vegas, NV- Finance Dep
 City of North Myrtle Beach, SC
 City of Northampton, MA
 City of Northport AL
 City of Norton, VA
 City of Norwalk, OH
 City of Oak Ridge, TN
 City of Ocala, FL

City of Ocean Springs, MS
 City of Odessa, TX
 City of O'Fallon, IL
 City of Oklahoma City, OK
 City of Olathe, KS
 City of Olean, NY
 City of Olympia, WA
 City of Oregon, OH
 City of Ormond Beach, FL
 City of Oswego, NY
 City of Panama City, FL
 City of Paris, TX
 City of Park Hills Water Dept, MO
 City of Pearl, MS
 City of Pearland Water Department
 City of Pembroke Pines, FL
 City of Pensacola, FL
 City of Peru, IL
 City of Petoskey, MI
 City of Phoenix, AZ - 29100
 City of Pikeville, KY
 City of Pinehurst, TX
 City of Piqua, OH
 City of Pittsburg, KS
 City of Plant City, FL
 City of Plantation, FL
 City of Plattsburgh, NY
 City of Pocatello, ID
 City of Pompano Beach, FL
 City of Port Angeles, WA
 City of Port Hueneme, CA
 City of Port Orange, FL
 City of Portage, MI
 City of Portland, TX
 City of Portsmouth, OH
 City of Prescott, AZ
 City of Puyallup - Utilities
 City of Raleigh, NC
 City of Redding, CA/496081
 City of Redlands, CA/6903
 City of Reedley, CA
 City of Revere, MA
 City of Richardson, TX
 City of Richland, WA
 City of Richmond, VA
 City of Rio Rancho Water and Wastewater
 City of Rochester, NH
 City of Rock Hill, SC
 City of Rockwall, TX
 City of Rocky Mount
 City of Rohnert Park, CA
 City of Rome, GA
 City of Roseburg, OR

City of Roseville, CA
 City of Roswell, NM - Water Dept
 City of Round Rock, TX
 City of Rowlett, TX
 City of Roxboro, NC
 City of Rutland, VT
 City of Sacramento, CA-Dept of Utilities
 City of Salem, OR
 City of Salem, VA
 City of Salina, KS
 City of San Angelo Utility Billing
 City of San Bernardino, CA - Water
 City of Sanford, FL
 City of Sanford, NC
 City of Santa Ana, CA
 City of Santa Clara, CA
 City of Santa Fe, NM
 City of Santa Maria, CA
 City of Santa Rosa, CA-Tax Bills
 City of Santa Rosa, CA-Water & Sewer
 City of Sarasota, FL
 City of Sault Ste. Marie, MI
 City of Savannah, GA
 City of Seaford, DE
 City of Searcy - Sanitation Dept
 City of Seattle/Seattle City Light
 City of Sedalia, MO
 City of Sevierville, TN
 City of Seymour SMSU
 City of Shawnee, OK
 City of Shelby, NC
 City of Sherman, TX
 City of Shreveport, LA - 30065
 City of Sierra Vista AZ
 City of Simi Valley, CA
 City of Slidell, LA
 City of Smyrna, GA
 City of Snellville-Sanitation Dept
 City of Southaven, MS
 City of Southfield, MI
 City of Spokane, WA
 City of Springfield, OH
 City of St. Augustine, FL
 City of St. Joseph, MO
 City of St. Marys, OH
 City of St. Petersburg, FL
 City of Statesboro, GA
 City of Statesville, NC
 City of Stephenville, TX
 City of Stillwater, OK
 City of Stuart, FL
 City of Sumter, SC
 City of Surprise, AZ

City of Tacoma Public Utilities
 City of Tallahassee, FL
 City of Tampa Utilities
 City of Tarpon Springs, FL
 City of Taylor, MI - Water Dept
 City of Tempe, AZ
 City of Temple, TX
 City of Terre Haute/Sewer
 City of Terrell, TX
 City of Thomasville, GA
 City of Thomson, GA
 City of Tiffin, OH
 City of Tifton, GA
 City of Toledo-Dept of Public Utilities
 City of Tomball, TX
 City of Topeka, KS
 City of Tracy, CA
 City of Troy, AL
 City of Troy, NY
 City of Tucson, AZ
 City of Tulare, CA
 City of Tulsa Utilities
 City of Turlock, CA
 City of Tyler, TX
 City of Ukiah, CA
 City of Union City, GA
 City of Union City, TN
 City of Upland, CA - Waste
 City of Upland, CA - Water/Sewer
 City of Vacaville, CA
 City of Valdosta, GA
 City of Van Wert Water Department, OH
 City of Vancouver, WA/35195
 City of Venice, FL
 City of Vicksburg, MS
 City of Victoria, TX
 City of Victorville, CA - Water
 City of Vidalia, GA
 City of Vienna, WV
 City of Waco Water Office
 City of Warner Robins, GA
 City of Warren, OH
 City of Warsaw Wastewater Payment Office
 City of Washington, MO
 City of Watertown, NY
 City of Watsonville Utilities, CA
 City of Waxahachie, TX
 City of Waycross, GA
 City of Waynesboro, GA
 City of Waynesboro, VA
 City of Weatherford, TX
 City of Webster, TX
 City of Weirton, WV

City of Weslaco, TX
 City of West Columbia, SC
 City of West Monroe, LA
 City of West Plains, MO
 City of Westerville, OH
 City of Westland Water
 City of Westminster, CA
 City of Westminster, CO
 City of Westminster, MD
 City of Whiteville, NC
 City of Whittier
 City of Wichita Falls, TX
 City of Wilmington, DE
 City of Wilson - NC
 City of Winston-Salem, NC
 City of Winter Garden, FL
 City of Wood Dale, IL
 City of Woodland, CA
 City of Yuba City
 City of Yukon, OK
 City of Yuma, AZ
 City of Zanesville, OH
 City Utilities - Huntington, IN
 City Utilities Commission (Corbin, KY)
 City Utilities of Springfield, MO
 City Water & Light (CWL)
 City Water Light & Power, Springfield IL
 Clark Public Utilities
 Clarksville Department of Electricity
 Clarksville Gas & Water Department
 Clarksville Wastewater Treatment Dept, I
 Clay County Utility Authority, FL
 Clay Electric Cooperative/308
 Clearfield Municipal Authority PA
 Clearwater Enterprises LLC
 Cleco Power LLC
 Clermont County Water Resources, OH
 Cleveland Utilities
 Clinton Newberry Natural Gas Auth
 Clinton Township Treasurer, MI
 Clinton Utilities Board TN
 Cloverland Electric Cooperative/Dafter
 Cobb County Water System
 Cobb EMC
 Coldwater Board of Public Utilities, MI
 College Station Utilities - TX
 College Township Water Authority, PA
 Colorado Springs Utilities
 Columbia County Water Utility
 Columbia Gas of Kentucky
 Columbia Gas of Maryland - GTS
 Columbia Gas of Ohio - GTS
 Columbia Gas of Ohio

Columbia Gas of Pennsylvania
 Columbia Gas of Virginia
 Columbia Power & Water Systems (CPWS)
 Columbiana County Water & Sewer
 Columbus - City Treasurer
 Columbus City Utilities
 Columbus Water Works
 ComEd
 Commissioners of Public Wks - Greenwood SC
 Community Water Company of Green Valley
 Connecticut Natural Gas Corp (CNG)
 Connexus Energy
 Consolidated Waterworks District #1
 Constellation NewEnergy Gas Div LLC/5473
 Constellation NewEnergy/4640
 Consumers Energy
 Conway Corporation
 Coos Bay-North Bend Water Board
 Coral Springs Improv. Dist.
 Corning Natural Gas
 CoServ
 Coshocton Water Department, OH
 County of Henrico, VA
 County Water Dist. of Billings Height
 Covington Electric System
 Coweta-Fayette EMC
 Cowlitz County PUD
 CPS Energy
 Crawfordsville Electric Light & Power
 Crawfordsville Utilities, IN
 Crescenta Valley Water District
 Crossroads X LLC
 CRWWD - Clark Regional Wastewater Dist
 Cullman Power Board
 Cullman-Jefferson Counties Gas District
 Dalton Utilities
 Decatur Utilities, AL
 Dekalb County/71224/105942
 Delmarva Power DE/MD/VA/17000/13609
 Delta Natural Gas Co Inc
 DEMCO (Dixie Electric Membership Corp)
 Dennis Water District
 Department of Public Utilities/SC
 Dept of Water Works - Sanitary District
 Destin Water Users, Inc.
 Dickson Electric System
 Direct Energy/643249/660749
 Direct Energy/70220
 Division of Water and Wastewater, OH
 Dixie Electric Power Association
 Dominion Energy North Carolina
 Dominion Energy Ohio/26785
 Dominion Energy South Carolina

Dominion Energy/27031
 Dominion VA/NC Power/26543/26666
 Dothan Utilities
 Dover Water Commissioners NJ
 DTE Energy/630795/740786
 Duke Energy/1094
 Duke Energy/1326/1327
 Duquesne Light Company
 Durant City Utility, OK
 Dyersburg Electric
 Dyersburg Gas & Water Dept
 Easley Combined Utilities, SC
 East Brunswick Twp Water/Sewer
 East Central Electric/OK
 East Norriton Township
 East Peoria Water & Sewer Dept.
 Eastgrove Shopping Center
 Easton Utilities - 1189
 Ebensburg Borough, PA
 EBMUD-East Bay Municipal Utility Dist
 El Paso Electric/650801
 El Paso Water Utilities
 Electric Board of Guntersville AL
 Electric City Utilities
 Elizabethton Electric System
 Elizabethtown Gas/6031
 Elizabethtown Utilities, KY
 Elk Grove Water Works, CA
 Elkhart Public Utilities
 Elkton Gas
 Elmira Water Board NY
 Emerald Coast Utilities Authority
 EMWD-Eastern Municipal Water District
 Energo/51024
 Energy Management Systems/Dept 2159
 Energy West - Montana
 Engie Power & Gas LLC/411330
 Engie Resources/9001025/841680
 Englewood Water District, FL
 Entergy Arkansas, Inc./8101
 Entergy Gulf States LA, LLC/8103
 Entergy Louisiana, Inc./8108
 Entergy Mississippi, Inc./8105
 Entergy Texas, Inc./8104
 EPB
 EPCOR Water/37782
 Erie County Sewer & Water
 Erie County Water Authority
 Erie Water Works
 Eugene Water & Electric Board (EWEB)
 Evansville Water and Sewer Utility
 Evergy Kansas Central/219915/219089
 Evergy KS MO Metro MO West 219330/219703

Eversource Energy 660753/56007
 Eversource Energy/56002
 Eversource Energy/56003
 Eversource Energy/56004
 Eversource Energy/56005
 Eversource/55215
 Fairfield Electric Cooperative, Inc.
 Fairfield Utilities-City of Fairfield
 Fairhope Public Utilities
 Farmington Water Department/ME
 Fayetteville Public Works Commission
 First Utility District of Knox County
 Fleming-Mason Energy
 Flint EMC
 Florence Utilities, AL
 Florida City Gas/22614
 Florida Public Utilities/825925
 Fontana Water Company
 Fort Hill Natural Gas Authority
 Fort Payne Improvement Authority
 Fort Payne Water Works Board
 Fort Pierce Utilities Authority
 Fort Wayne City Utilities
 Fort Worth Water Department
 Foster Township Sewer Dept PA
 FPL - Florida Power & Light Company
 FPL Northwest FL
 Frankfort Plant Board - 308
 Franklin County Sanitary Engineering
 Frederick Water
 Freeborn-Mower Cooperative Services
 Fremont Dept. of Utilities
 Fremont Water Office
 Frenchtown Water
 FRSA-Payments
 Fruitland Mutual Water Company
 Gainesville Regional Utilities
 Gallatin Department of Electricity
 Gallatin Public Utilities
 Gallia Rural Water Association
 Gardner Water Department
 GCWW - Greater Cincinnati WW
 Georgia Natural Gas/71245
 Georgia Power
 GEUS/City of Greenville, TX
 Glasgow Electric Plant Board
 Glasgow Water Co.
 Gloucester Township, NJ
 GMWSS
 Golden State Water Co.
 Grand Traverse County Dept of Pub Works
 Grant County Public Utility District
 Great Lakes Energy

Greater Augusta Utility District, ME	Indio Water Authority
Greater Dickson Gas Authority	Intermountain Gas Company
Greater Peoria Sanitary District	Iowa American Water Company
Greco Gas Inc.	Irving Energy/70712
Green Bay Water Utility	Jackson Energy Authority
Green Mountain Power Corporation	Jackson Utilities Dept - City of Jackson
Greeneville Light & Power System	Janesville Water & Wastewater Utility
Greeneville Water Commission	Jasper Municipal Utilities
Greenfield Utilities, IN	Jasper Waterworks & Sewer Board, Inc AL
Greenville Utilities Commission, NC	JEA
Greenville Water, SC	Jefferson City Utilities, MO
Greenwood Utilities, MS	Jefferson City Water Department, TN
Greer CPW	Jefferson County AL, Sewer Service Fund
GreyStone Power Corporation (Elec)	Jefferson County Water & Sewer Dist
Guardian/007912	Jefferson Parish, LA
Guntersville Water & Sewer Board	Jersey Central Power & Light
Gwinnett Co Water Resources	Johnson City Utility System
Hamilton Township MUA	Johnson County Wastewater - 219948
Hancock-Wood Electric Cooperative, Inc.	Jordan Tax Service/Township of Collier
Hardin County Water District # 2	Kansas City Board of Public Utilities
Haring Township Utility Department	Kansas Gas Service
Harris County MUD 102	Kearns Improvement District
Harris County MUD 81	Kenergy Corp
Harrison Township, PA-Water Authority	Kentucky American Water Company
Harrison Utilities	Kentucky Power Co/371496/371420
Harrisonburg Electric Commission	Kerrville PUB
HarveyCo LLC	King Co Water Dist 49
Helix Water District	Kissimmee Utility Authority
Hellers Gas Inc Jonestown	Kochville Township, MI
Heller's Gas Inc./ Berwick, PA	KSJWA-Kittanning Suburban Joint Water Au
Henry County Public Service Authority	KUB-Knoxville Utilities Board
Hermiston Energy Services, OR	KU-Kentucky Utilities Company
Hernando County Utilities, FL	LA Canada Irrigation District
Hesperia Water District, CA	LA County Waterworks
Hi-Desert Water District	La Crosse Water Utility
Highland Sewer & Water Authority	Lackawanna River Basin-LRBSA
Hillsborough County Water Resource -BOCC	Lafayette Utilities Systems (LUS)
Hixson Utility District, TN	Lafollette Utilities
Holland Board of Public Works	Lake Havasu City
Holland Charter Township, MI	Lakeland Electric/City of Lakeland, FL
Holston Electric Cooperative, Inc.	Lakeview Light & Power Co.
Hope Gas Inc	Lakewood Water District
Hopewell Township, PA	Lancaster County, SC/Lancaster
Hopkinsville Electric System, KY	Lancaster Utilities Collection-Office
Hopkinsville Water Environment Auth	Lansing Board of Water & Light
HRSD/HRUBS	Latrobe Municipal Authority, PA
Huntsville Utilities, AL	Laurens Electric Cooperative
Idaho Power	Lawrence County Solid Waste Service, TN
Illinois American Water	Lawrenceburg Utility Systems, TN
Imperial Irrigation District, CA	LCEC- Lee County Electric Cooperative
Indian River County Utilities, FL	LCWSA-Lycoming County Water & Sewer Auth
Indiana American Water	Lee County Utilities, FL
Indiana Michigan Power	Lees Summit Water Utility

Legal Tax Service Inc
 Lehigh County Authority/3210
 Lenoir City Utilities Board (LCUB)
 Lexington Utilities, NC
 Lexington-Fayette Urban County Govt
 LG&E - Louisville Gas & Electric
 Liberty Utilities - NH
 Liberty Utilities AZ
 Liberty Utilities Georgia
 Liberty Utilities New York/75463
 Liberty Utilities/219094
 Liberty Utility CA/60144
 Liberty Utility Missouri/75660
 Lincoln Electric System
 Lockport Waterworks and Sewerage System
 Logan Township, PA
 Logansport Municipal Utilities
 Los Angeles Dept of Water & Power/30808
 Loudoun Water
 Louisville Water Company
 LUC-London Utility Commission
 Lynn Water Sewer Commission
 M.C. MUD 19
 Macon Water Authority, GA
 Madison Suburban Utility Dist
 Madison Water and Sewage, IN
 Madisonville Municipal Utilities, KY
 Magic Valley Electric Co-op
 Maine Natural Gas, ME
 Marion County Sanitary Eng Dept OH
 Marion County Utilities FL
 Marion Municipal Utilities, IN
 Marpan Supply Co., Inc.
 Marshall County Gas Dist AL
 Martin County Utilities
 MAWC-Municipal Auth of Westmoreland Cty
 Mayfield Electric & Water Systems
 McAllen Public Utility -TX
 McMinnville Electric System
 McMinnville TN-Water & Sewer Dept
 MCUD-Manatee County Utilities Department
 Meade County KY-Rural Electric
 Meadville Area Water Authority PA
 Medford Water Commission, OR
 Medina County Sanitary Engineers
 Memphis Light, Gas & Water Division
 MEPB - Murphy Electric Power Board
 Met-Ed/3687
 Metro Water Services TN
 Metropolitan St. Louis Sewer Dist/437
 Metropolitan Utilities Distric/2166/3600
 MHOG Utilities
 Miami-Dade Water and Sewer Dept

Michigan Gas Utilities
 Mid Valley Disposal/12146/12227/12385
 MidAmerican Energy Company
 Middle Tennessee Electric
 Middle Tennessee Natural Gas/720
 Middlesex Water Company
 Midland Public Service District, WV
 Mifflin County Municipal Authority
 Minnesota Energy Resources
 Mishawaka Utilities, IN
 Mississippi Power
 Missouri American Water
 Modesto Irrigation District
 Mohave Electric Cooperative
 Mohawk Valley Water Authority
 Moncks Corner Waterworks
 MonPower/Monongahela Power
 Monroe County Water Authority
 Monroeville Municipal Authority
 Montana-Dakota Utilities Co
 Monterey One Water
 Montgomery County Environmental Svs, OH
 Montgomery Water Works
 Moon Township Municipal Authority
 Morehead Utility Plant Board
 Morgantown Utility Board
 Morristown Utility Commission - 59012
 Morrisville Water & Light Department
 Moulton Niguel Water
 Moundsville Water Board, WV
 Mountain Water District
 Mountaineer Gas/580211
 Mt. Sterling Water & Sewer System
 Muhlenberg Township Authority, PA
 Muncie Sanitary District
 Municipal Authority of Allegheny Twp
 Municipal Utilities - City of Bowling
 Municipal Utilities/Poplar Bluff, MO
 Murfreesboro Water Resources Department
 Murphy Water Works
 Murray City Corporation, UT
 Murray Electric System
 Murray Municipal Utilities
 MWAA-Municipal Water Auth. of Aliquippa
 Nashville Electric Service
 National Fuel Resources/9072/371810
 National Fuel/371835
 National Grid - New York/371376
 National Grid - Pittsburgh/371338
 National Grid - Pittsburgh/371382
 National Grid/371396
 Navopache Electric Cooperative
 Neenah Water Utility

New Albany Municipal Utilities
 New Braunfels Utilities, TX
 New Castle Sanitation Authority
 New Jersey American Water Company/371331
 New Mexico Gas Company
 New Philadelphia Water Office
 New River Light & Power Company/NC
 Newark Water Office
 Newnan Utilities, GA
 Newport News Waterworks
 Nicor Gas/2020/0632/5407
 Niles Township, MI
 NIPSCO - Northern Indiana Public Serv Co
 NJNG
 North Beckley PSD
 North Bergen Municipal Util Auth-NBMUA
 North Georgia EMC
 North Little Rock Electric
 North Park Public Water District
 North Penn Water Authority
 North Richland Hills Water Dept
 North Versailles Township Sanitary Auth
 NorthWestern Energy, MT
 Northwestern Water and Sewer District
 Norwich Public Utilities
 NOVEC
 NRG Business Solutions
 NV Energy/30073 North Nevada
 NV Energy/30150 South Nevada
 NW Natural
 NYSEG-New York State Electric & Gas
 O.C.W.R.C. - Oakland County
 Oak Hill Sanitary Board
 Oak Ridge Utility Dist TN
 OEC-Oklahoma Electric Cooperative
 OG&E -Oklahoma Gas & Electric Service
 Ohio Edison
 Ohio Gas Company
 Oildale Mutual Water Company
 Okaloosa County Water & Sewer
 Okaloosa Gas District, FL
 Oklahoma Natural Gas Co: Kansas City
 Omaha Public Power District
 Ontario Municipal Utilities Company
 Ontario Water Utilities, NY
 Orange and Rockland Utilities (O&R)
 Orange County Utilities
 Orlando Utilities Commission
 Otay Water District
 Owensboro Municipal Utilities (OMU)
 Pace Water Systems, Inc
 Pacific Gas & Electric
 Pacific Power-Rocky Mountain Power

Paducah Power System
 Paducah Water Works
 Palatka Gas Authority
 Palm Beach County Water Utilities Dept
 Paradise Irrigation District
 Paragould Light Water & Cable
 Pascagoula Utilities, MS
 Pasco County Utilities
 Passaic Valley Water Commission
 Paulding County Water System, GA
 Pea Ridge Public Serv Dist
 PECO/37629
 Pedernales Electric Cooperative, Inc.
 Pelham Water Works
 Penelec/3687
 Penn Power
 Pennsylvania American Water
 Peoples Water Service Co of FL
 Peoples/644760
 PEPCO (Potomac Electric Power Company)
 Phenix City Utilities, AL
 Philadelphia Gas Works
 Piedmont Natural Gas
 Pierce County Sewer, WA
 Pinedale County Water District
 Pinellas County Utilities, FL
 Plainfield Charter Township
 PNM
 Porter MUD, TX
 Porter Special Utility District
 Portland General Electric (PGE)
 Portland Water District - ME
 POTOMAC EDISON
 Powell-Clinch Utility District
 PPL Electric Utilities/419054
 PPL Electric Utilities/Allentown
 Prattville Water Works Board
 Prestonsburg City's Utilities Commission
 Prince George County Utility Department
 Princeton Sanitary Board
 PSE&G-Public Service Elec & Gas Co
 PSEGLI
 Public Service Company of Oklahoma
 Public Works & Utilities, KS
 Puget Sound Energy
 Putnam Public Service District
 PWCSA - Prince William County Services
 PWSD #1 of Cole County, MO
 Randolph EMC
 Rappahannock Electric Coop
 Receiver of Taxes -Town of Riverhead
 Regional Water Authority
 Reid Road MUD #1

Reliant Energy Solutions/120954	Snapping Shoals EMC
Republic Services #046	Snohomish County PUD
RG&E - Rochester Gas & Electric	Somerset Utilities
Rhode Island Energy	South Central Power CO, OH
Rialto Water Services	South Jersey Gas Company
Richmond Power & Light	South Ogden City Corporation
Richmond Utilities	South Stickney Sanitary District
Riverside Public Utilities, CA	Southeast Brunswick Sanitary Dist/NC
Riviera Utilities - Foley, AL	Southeast Gas - Andulasia
Roane County Public Utility	Southern California Edison
Roanoke Gas Company	Southern California Gas (The Gas Co.)
Roanoke Rapids Sanitary Dist NC	Southern Connecticut Gas (SCG)
Roberts Crossing LLC	Southern Pine Electric Power/2153
Rockwood Electric Utility	Southgate Water Department, MI
Rockwood Water, Sewer & Gas	Southwest Gas
Rogers Water Utilities	Southwest Suburban Sewer District, WA
Rogersville Water Commission	Southwestern Electric Power
Rolla Municipal Utilities	Spartanburg Water System
Rome City Treasurer, NY	Speedway Waterworks
Roseburg Urban Sanitary Authority	Spire/Birmingham
Ross Township, PA	Spire/St Louis
Rostraver Township Sewage Authority	Spokane County Environmental Services
Ryland Environmental	Sprague Operating Resources LLC/536469
Sacramento County Utilities	Sprague Operating Resources LLC/782532
Sacramento Suburban Water District	Springfield Dept. of Utilities
San Antonio Water System, TX	Springfield Utility Board
San Diego Gas & Electric	SRP - Salt River Project/2951
San Gabriel Valley Water Company	St John The Baptist Parish Utilities
San Jose Water Company	St. Mary's County Metropolitan Commssn
Santee Cooper	Stafford County - Utilities
Saraland Water Service	Stevens Point Public Utilities
Saugerties Water/Sewer Department	STRR South Tulare RichGrove Refuse Inc
Sawnee EMC	Suburban Propane-1136
Scana Energy/105046	Suburban Propane-1217
Scharman Propane Gas Serv. Inc.	Suffolk County Water Authority - NY
Schuykill County Municipal Authority	Sugarcreek Borough, PA
Scioto Co. Sanitary Engineering Dept	Sulphur Springs Valley Elec Coop
Scioto Water, Inc., OH	Summersville Water Works
Scott Township Authority	Summerville CPW
SCV Water - Santa Clarita Division	Summit Natural Gas of Maine Inc
Searcy Water & Sewer System	Summit Natural Gas of Missouri Inc
SECO Energy	Summit Utilities Arkansas Inc
Semco Energy Gas Company	Summit Utilities Oklahoma Inc
Seneca Light & Water	Susquehanna Township Authority PA
Sevier County Electric System	Swansea Water District
Sevier County Utility District (SCUD)	Sweetwater Authority
Sheboygan Water Utility, WI	Sylacauga Utilities Board - 207
Shelby Township Dept of Public Works	Symmetry Energy Solution LLC
Shelbyville Public Utilities, IN	Taunton Muni Lighting Plant (TMLP) - 870
Singing River Electric Cooperative	Tax Collector, City of Waterbury, CT
SMECO (Southern Maryland Electric Coop)	Taylor County Rural Electric Coop Corp
SMUD	TECO Tampa Electric Company
Smyrna Utilities TN	TECO: Peoples Gas

Tennessee American Water Company	Town of Wake Forest, NC
Texarkana Water Utilities	Town of Wallkill, NY
Texas Gas Service	Town of Waynesville, NC
The Energy Cooperative	Town of Weaverville, NC
The Illuminating Company	Town of Wilkesboro, NC
The Torrington Water Company	Town of Wise, VA
The United Illuminating Company	Township of Alpena, MI
Toho Water Authority - 30527	Township of Falls Authority
Toho Water Authority - 31304	Township of Greenwich Sewer Department
Toledo Edison	Township of Ocean Utilities, NJ
Town of Aberdeen, NC	Treasurer - Spotsylvania County
Town of Apple Valley, CA	Treasurer, Chesterfield County
Town of Ashland, MA	Truckee Meadows Water Authority
Town of Auburn, MA	Trumbull County Water & Sewer Dept.
Town of Babylon, NY	Trussville Gas and Water
Town of Billerica, MA	Tucson Electric Power Company
Town of Boone, NC	Tullahoma Utilities Authority
Town of Cary, NC	Tupelo Water & Light Dept
Town of Christiansburg, VA	Turlock Irrigation District
Town of Clay Uniform Water	TVWD/CWS
Town of Collins Water	TXU Energy/650638
Town of Cortlandt/21808	TXU Energy/650700
Town of Cortlandt/Cortlandt Manor	UAJA - University Area Joint Authority
Town of Cortlandville, NY	UBS-Utility Billing Services
Town of Culpeper, VA	UGI Energy Services LLC
Town of Danvers, MA-Electric Division	UGI Utilities Inc
Town of Derry, NH	Ukiah Valley Sanitation District
Town of Elkin, NC	Union City Energy Authority
Town of Fairhaven, MA	Union Oil & Gas Incorporated
Town of Franklin, MA	United Cooperative Services
Town of Franklin, NC	United Power
Town of Front Royal, VA	Unitil MA Electric & Gas Operations
Town of Fuquay-Varina, NC	Unitil ME Gas Operations
Town of Gilbert, AZ	Unitil NH Gas Operations
Town of Greeneville, TN	Unity Township Municipal Authority PA
Town of Jefferson, NC	UNS Electric Inc
Town of Leesburg, VA	UNS Gas Inc
Town of Lexington, SC	Upper Allegheny Joint Sanitary Auth, PA
Town of Lockport, NY	Utilities Board of Rainbow City, AL
Town of Manchester, CT	Utilities Commission, FL
Town of Massena Electric Department, NY	Utility Billing Services
Town of Mocksville, NC	Ventura Water
Town of Mooresville, NC/602113	Veolia Water New Jersey
Town of Morehead City, NC	Veolia Water Pennsylvania
Town of Niagara, NY	Veolia Water Toms River
Town of Plymouth, MA	Vera Water & Power
Town of Richlands, VA	Vermont Gas Systems, Inc.
Town of Rising Sun, MD	Village of Arcade, NY
Town of Schererville, IN	Village of Bradley, IL
Town of Selma, NC	Village of Dansville, NY
Town of Shallotte, NC	Village of Franklin Park, IL
Town of Ulster, NY	Village of Granville, NY
Town of Vestal, NY - Utility Fund	Village of Hamilton, NY

Village of Hartville, OH
 Village of Massena, NY
 Village of Menomonee Falls Utilities
 Village of Potsdam, NY
 Village of Round Lake Beach, IL
 Village of Wappingers Falls, NY
 Village of Wintersville, OH
 Vincennes Water Department, IN
 Virginia American Water Company
 Virginia Natural Gas/5409
 Volunteer Energy Cooperative/Crossville
 Volusia County Water & Sewer
 Wadsworth Utilities (OH)
 Wallingford Electric Division CT
 Walton EMC / Walton Gas
 Washington Gas/37747
 Washington Suburban Sanitary Commission
 Waste Connections LS - Dist 5190/5191
 Waste Connections of KY Inc - Dist 6055
 Waste Management - 4648
 Water Authority of Dickson County
 Water District - LVVWD
 Water Service Corp of Kentucky
 Waterford Water & Sewer Dept
 WaterOne (Water Dist No 1 of Johnson Co)
 WE Energies/Wisconsin Electric/Gas
 West Bend Water Utility
 West Deptford Township, NJ
 West Penn Power
 West River Shopping Center LLC
 West View Water Authority
 West Virginia American Water Company
 Western Municipal Water District/7000
 Western Virginia Water Authority
 WHAWPCA
 Wilkinsburg-Penn Joint Water Authority
 Williamson Water & Sewer Depts
 Wilmington Utility Billing
 Winter Haven Water
 Wisconsin Public Service
 Withlacoochee River Electric Cooperative
 Xcel Energy
 York County Natural Gas
 Yorkshire Water District #1
 Youngstown Water Dept., OH
 Ypsilanti Community Utilities Authority
 Zia Natural Gas Company/Hobbs
 Keter Environmental Services
 Waste Management National Services, Inc.
 AT&T Mobility
 AT&T
 Verizon Wireless
 T- Mobile USA Inc

Metropolitan Telecommunication
 Level 3 Communications
 Indian Nations Fiber Optics

Suppliers and Vendors

Ashley Furniture
 Data 2 Logistics
 Procter & Gamble
 Geodis USA LLC
 Engie Insight
 Peak Living INC
 Serta INC
 Sunjoy Group International PTE LTD
 Media Storm LLC
 Sealy INC

Real Estate Lessors/ Landlords

1100 Jefferson Partners LLC
 1100 W Argyle St LLC
 1111 Hill Rd LLC
 1150 Union Street Corporation
 120 Hoosick Street Holdings LLC
 1235 Farmington Avenue Br, LLC
 1255 Sunrise Realty, LLC
 12550 LC
 1370 North 21st. Ltd.
 1482 East 2nd Street, LLC
 15 Hollingsworth St Realty Trust
 150 South 11th Ave LLC
 1520 NW Leary Way LLC
 153 Hemingway Investments, LLC
 1600 Eastchase Parkway LLC
 174 Stonebrook LLC
 1980 Ridge Rd Co LLC
 2 North Street Corp
 200 Lincoln Retail, LLC
 21st & Main Partners, LLC
 2353 North Park Drive LLC
 2413 Brewerton Road Plaza LLC
 250 Three Springs LP
 2501 Gallia LLC
 260 Voice Road LLC
 301-321 E Battlefield LLC
 3045 E Texas Street LLC
 3320 Agency LLC
 3320 Secor LLC
 3615 W 104th St. L.P.
 3737 Gus Thomasson, LTD.
 3801 Washington Blvd. Co. LLC
 400 Rollins Road LLC
 41 West 28th Street Corp.
 4101 Transit Realty LLC
 4139LLNEW

415 Orchard Associates, LLC	Alta Center, LLC
440 Group. Ltd	Amerco Real Estate Company
44th And Wadsworth LLC	Amicre, LLC
45 Development Group, LLC	Anaheim Hills Shopping Village, LLC
452 LLC	Anderson West LLC
4610 Frederica Street LLC	Andrew Kaplan, Esquire
465COORSALBQ LLC	Anniston Investors LLC
5 Point Church	Anthony P. Cappiello, Jr.
501 Prairie View LLC	Apopka Regional, LLC
511 SR7 Owner, LLC	Apple Valley Square Center LLC
525 TX Ref Kilgore LLC	AR Brickyard LLC
5520 Madison Ave. LLC	AR- Moundsville Plaza, LLC
553 Mast Road LLC	Arapahoe Crossings, LP
5620 Nolensville Pike, LLC	ARC ASANDSC001, LLC
5897 Associates, LLC	ARC NWNCHS001, LLC
59 West Investors LLC	ARC NWNCHSC001, LLC
5R Partners, LLC	Archer Central Building LLC
621 W Prentice LLC & Hawthorne Apartments LLC	ARCTRUST
644 Market Street Tiffin Oh, LLC	ARD Mac Commons, LLC
7023 Broward, LLC	Ardena LR LLC
820-900 Washington Street LLC	Arlington Square L.P.
8401 Michigan Rd, LLC	AR-Otter Creek LLC
8401 Michigan Road LLC	Asheboro Marketplace, LLC
8501 Midlo Pike LLC	Ashton Woods Limited Partnership
A & D Milford LLC	Astro Realty LLC
A I Longview LLC	Athens Investors, LLC
A10 Revolving Asset Financing I, LLC	Athens Shopping Plaza LLC
A2z Real Estate, Inc.	Atlantic Properties, LLC
AAM - Green Bay Plaza, LLC	ATMF IX, LLC
ABA Investments, LLC	Attleboro Crossing Associates, LLC
Abilene Clack Street, LLC	Auburn Assoc. LLC
Abmar GK US INC	August America, LLC
Abnet Realty Company	Avery Retail Medium C LLC
ACV-ARGO CDA, LLC	AVG Partners I LLC
AEJ Rutland, LLC	Aviana Company LTD
Aelep Choctaw, LLC	Avon Square Associates, LLC
Agree Cedar Park TX, LLC	Avtex Collins Corner Associates, LLC
Agree Central, LLC	B & B Cash Grocery Stores, Inc
Agree Fuquay-Varina, LLC	B & S Property Holding LLC
Agree Limited Partnership	B& B Cash Grocery Stores, Inc.
Agree Realty Corporation	B&B Cash Grocery Stores Inc
Aim Property Management	B&B Kings Row Holdings LLC
Alabama Group LTD	B&C Properties Of Dunn LLC
Alameda Properties, LLC	B&E Squared, LLC
Alatex, a Joint Venture	B&K Enterprises, Inc
Albertson's Inc.	B.H. Chapman
Albertson's LLC	B.M.R.S. Property LLC
Albertson's, INC.	B33 Great Northern II LLC
Aldrich Management Co LLO	BAC West, LLC
Alea Properties LLC	Baceline West State Plaza LLC
Aljacks LLC	Baderco LLC
Allegheny Plaza Associates	Baker & Baker Real Estate
Allen Road Retail Business Center LLC	Developer'sLLC

Banckentucky, Inc
 Barbara Erwin And Ron Tomlinson
 Basser Kaufman 228 LLC
 Basser-Kaufman Of Derby #1783
 Battleground Acquisitions, LLC
 Bay Valley Shopping Center LLC
 Bayird Properties LLC
 Bayshore Plaza Shopping Center, LLC
 BCS Hopper LLC
 BDB Midtown, LLC
 Bdpm Group LLC
 Beacon Plaza LLC
 Bear Creek Partners I LLC
 Bear Pointe Ventures, LLC
 Beauclerc Sdc, LLC
 Bell Road Associates, LLC
 Bellevue Plaza
 Bellflower Park, LP
 Benbaroukh, LLC
 Benbrook Real Estate, LLC
 Benchmark Hamburg Plaza Assoc
 Benessere Partners LP
 Bennett Investment (MSP) LLC
 Beretania Property Investments, LLC
 Berlin Newington Associates
 Bethel Garp, LLC
 Bfsc Group, LP
 Biagini Properties, Inc
 Big Avca Owner LLC
 Big BCLA Owner LLC
 Big CSCO Owner LLC
 Big DETX Owner LLC
 Big FBTX Owner LLC
 Big FRCA Owner LLC
 Big Holdings 1 LLC
 Big LACA Owner LLC
 Big LCNM Owner LLC
 BIG LOCA Owner LLC
 Big MIFL2 Owner LLC
 Big SATX Owner LLC
 Big Score Investor, LLC
 Big TAMI Owner LLC
 Big VICA Owner LLC
 Big YVCA Owner LLC
 Blanding Village I LLC
 BLM Victorville
 Bloomington Whitehall Investment LLC
 Blue Ash Oh Center LLC
 Blue Diamond Crossing LLC
 Blue Springs Developers, Inc
 Bluegrass Partners LLC
 Blum Boulders Associates 1, LLC
 Blum Boulders Associates I, LLC

BMA Beachwood, LLC
 Bob Bassel
 Boniuk Interests Ltd.
 Boone Investment Group LLC
 BOP Teller, LLC
 Borough of Chambersburg
 BRC North Hills, LLC
 BRE Retail Residual Owner 1 LLC
 BRE Retail Np Memphis Commons Owner LLC
 BRE Retail Np Owner 1 LLC
 BRE Retail Residual Nc Owner L.P.
 BRE Retail Residual Owner 1 LLC - Attn: G. C.
 BRE Retail Residual Owner 1 LLC - Regional
 Counsel
 BRE Retail Residual Shoppes At Valley Forge
 Owner LLC
 Breezewood Shopping Center, Inc.
 Brenda Rigsby
 Brf Iii Wilmington LLC
 Brice Shannon LLC
 Brice Square, LLC
 Bricktown Plaza Associates
 Bridgeport Plaza Associates LLC
 Brixmor Coconut Creek Owner, LLC
 Brixmor Ga Apollo II TX LP
 Brixmor Ga Panama City, LLC
 Brixmor Ga Washtenaw Fountain, LLC
 Brixmor Holdings 12 SPE, Attn: General Counsel
 Brixmor Holdings 12 SPE, LLC
 Brixmor Lehigh SC LLC
 Brixmor Miracle Mile LLC
 Brixmor Property Group
 Brixmor SPE 4 LLC
 Brixmor Watson Glen, LLC
 Brixmor/IA Cayuga Plaza LLC
 Brixmor/IA Rutland Plaza, LLC
 Brixton Fork TIC, LLC
 Broadway Square Company
 Brookwood Capital Group LLC
 Brothers Realty And Property Management LLC
 Brunswick Limited Partnership
 Brunswick Property Management LLC
 Budd Family LP
 Burdkidz L.L.C.
 Burleson Shopping Center, LP
 BVA LP SPE LLC
 BVA Spradlin LLC
 BVA Westside SPE LLC
 BVB-NC, LLC
 BVC Cedar Crest LLC
 Byzantine, INC.
 BZA Berne Square LLC
 C & F Land Co.

CA New Plan Sarasota, LP - Attn: Sales Audit Dept.
 Cache Road Square LP
 Cactus Crossing, LLC
 California Property Owner I, LLC
 Camacho Venture, LLC
 Cambridge Investments, Inc
 Canadian Four State Holdings Ltd.
 Canyon Center II, Inc.
 Canyon Grande Properties LP
 Canyon Springs Marketplace North Corp
 Cape May Grocery Owners LLC
 Capital City Properties LLC
 Capital City Trust
 Capital Plaza INC
 Capstone Plaza 44 LLC
 Carbon Plaza Shopping Center, LLC
 Carlisle Commerce Center, LTD.
 Carnaby Square Shopping Center
 Carnegie Properties, Inc.
 Carrington Capital Investments IV LLC
 Carrington Capital LLC
 Carrollton-White Marsh, LLC
 Carson Southgate, LLC
 Casitas Oceanside Three, LP
 CC Fund 1 Big Lots LLC
 CCG Amarillo, LP
 Cedar-PC Plaza, LLC
 Cedar-Timpany, LLC - Attn: Brenda J. Walker
 Celebration Church
 Centereach Mall Associates 605, LLC.
 Center-Lynchburg Associates LP
 Center-Roanoke Associates
 Central Vermont Shopping Center, LLC
 Centre Point Investors, LLC
 Ceres Marketplace Investors LLC
 CF Partners LLC
 CFT NV Developments, LLC
 CGB Properties Ltd
 CGB Properties, LLC
 CGCMT 2006-C4 - 5522 Shaffer Rd LLC
 CGMA Dennis Port LLC
 Chalmette Mall, LP
 Champion Hills
 Chapman Commons, LLC
 Cherokee Plaza Investors, LLC
 Chester C & Joann Kerstein
 Chili MZL LLC
 Chub Associates
 Cicero 8148 LLC
 Cielo Paso Parke Green, LP
 Circle 8 Properties
 Circleville Shopping Center, LLC
 City of Elkhart

City View Towne Crossing Shopping Center
 Claremont Associates
 Claremore Blue Starr Investments LLC
 Clarksville Square LLC
 Clayton Property Management
 Cleveland Oh Center LLC
 Clover Center Management Corp
 Clover Cortez, LLC
 Clover Leaf Shopping Center Corporation
 Clovis I, LLC
 Club Forest Grand Strand, LLC
 Clyde J. Peery
 CMPC LLC
 CNSN Properties, LLC
 CO-CO Properties LLC
 Cole BG Chester VA, LLC
 College Square Associates LLC
 Collin Creek Associates, LLC
 Colonial Acres Limited Partnership
 Colony Marketplace Tenancy In Common
 Columbia Group Ltd.
 Columbia Northeast, LLC
 COLUMBIA PARK RETAIL OWNER, LLC
 Commercial Land Development, Inc.
 Commodore Realty Inc
 Commonwealth Commercial Partners, LLC
 Connolly Realty Company
 Connor Recreational Center, Inc.
 Conrad Urata 4, LLC
 Conroad Associates
 Core Acquisitions
 Core Highland Plaza LLC
 Core North Hills LLC
 Core Park Plaza LLC
 Core Shoppes At Gloucester LLC
 Cornelia Retail I LLC
 Corridor Market Place, LLC
 Corta Stevens Point LLC
 Cottonwood Meadow Properties, L.P.,
 Country Holdings LLC
 Country Khaton
 County Club Shops, Inc.
 County Line Plaza Realty Associates LP
 Courtyard Acquisitions LLC
 Covington Group, LLC
 Covington Mall LLC
 CP Antelope Shops LLC
 CP Crossing, LLC
 CP Plaza Holdings LLC
 CPM Associates, L.P.
 CPP Sierra Vista, LLC
 CPSC I Limited Partnership
 Crestview Corners LLC

CRI New Albany Square, LLC
 Crossett Development I, LLC - Attn: J. Tamkin
 Crossgates Shopping Center, LLC
 Crosspoint Properties LLC
 Crossroad Partners, Inc.
 Crossroads Shopping Center Investments, LLC
 Crossroads Towne Center LLC
 Crossroads X, LLC
 CRP/CHI Merrillville II Owner, LLC
 CSN LLC
 Cumberland Square Partners, LLC
 Cumberland WVR LLC
 Cumming 400, LLC
 Cunningham, Mitchell & Rocconi
 Curts Realty LLC
 Cuyahoga Investments, LLC
 CW Park Oaks, LLC
 D & L Lowe LP
 D&L Ferguson Rentals, LLC
 Dade City Shopping Plaza, LLC
 Dade Lake Worth LLC
 Dalco Properties Inc
 Dam Neck Crossing, LLC
 Dangood-RSM, LP
 Daniel Development Partnership LLLP
 Daniel G Kamin Michigan Enterprises
 Daniel G Kamin Middletown Eastgate, LLC
 Daniel G Kamin Tacoma, LLC
 Daniel G Kamin Yorkshire LLC
 Daniel G. Kamin
 Daniel G. Kamin Palatine Bridge LLC
 Daniels Investment Limited Company
 Darby Yard LLC
 D'argent Companies, LLC
 Dario Pini
 Darnestown Road Property L.P.
 Dauphin Plaza LLC
 David G Hollander Family Limited Partnership
 DDR Carolina Pavilion LP
 DDR Douglasville Pavilion LLC
 DDRM Melbourne S/C, LLC
 Dekalb Plaza SPE, LLC
 Del Viso, L.L.C.
 Delaware Shopping Center, LLC
 Delco Development Co. of Hicksville, LP
 Delhaize Us Holding Inc
 Del-Linden, LLC
 Delray Realty Associates, LLC
 Delta Silver, LLC
 Demoulas Super Markets, Inc
 Deptford Associates
 Desert Sky Esplanade, LLC
 Dew Seven LLC

DGNProperties LLC
 DIBA Real Estate Investments LLC
 Discount Mini Storage of Ocala LLC
 District & Urban (Texas) Inc.
 DKR Investments L.L.C.
 DKR Investments LLC
 DLC Properties LLC
 DML Westchase Plaza LP
 Dominion Square-Culpeper, LLC
 Don R. Ershig, dba Ken's Plaza
 Dorchester Realty LLC
 Dorsan Developments Limited
 Douglasville Pavilion LLC
 Dover, DE Retail LLC
 DPS Associates
 Drake Rental
 DrinkRH
 DSM MB I LLC
 DSM MB II LLC
 DT Route 22 Retail LLC
 DTS II Properties, LLC
 Durga LLC
 Durga Property Management
 Durham Plaza Shopping Center, LLC
 Dwight W. Broeman
 Eagle Enterprises Of Jefferson Inc
 Eagle North Hills Shopping Centre LP
 Eagle Valley Realty, LP
 East Ridge Crossing, LLC
 Eastgate Empire, LLC
 Eastgrove Shopping Center, LLC
 Eastland Inc
 Eastpointe Village, LLC
 EC Foundation Of Schererville LLC
 ECA Buligo Weaverville Partners LP
 ECOL Partnership, LLC
 Edgewater Partnership LP
 Edgewood Isle, LLC
 Edifis LJC, LTD
 Edifis USC, LLC
 Edinburg SRGV LLC
 Edison Park, Ltd.
 Edmund Terry
 Ehden Investments Inc
 El Gato Grande Limited Partnership
 Electrical Inspection & Servicing
 ELI Erlich
 Elkin Village Partners, LLC
 Elkton Village, LLC
 Ella Plaza LP
 Elm Holdings 3, LLC
 Equity Development Partners, LLC
 Ershig Properties INC.

Ershig Properties, Inc.
 ESAN LLC
 Escondido San Juan Retail XVII, LLC
 Ethan Conrad
 Ethan Conrad Properties
 Ethan Conrad Properties Inc
 Euclid Shopping Center LLC
 Evans Best LLC
 Evans Best, LLC
 Evansville Partners, LLC
 EVP Management LLC
 Exeter 16290 NV LLC
 Expedition Center, LLC
 Expressway Partners, LLC
 F & F Investments, LLC
 Fairfield Property, LLC
 Faison-Ashley Landing, LLC
 Family D, LLC
 Famvest XXI LM Big Lots LLC
 Fayette Pavilion LLC
 Fayette Square Investors, LLC
 FB Billerica Realty Investors LLC
 FC Robson Properties LLC
 Fedder Management Corporation
 Festival Properties Inc
 FH One Inc
 Fifth Generation Investments LLC
 Fifth/Grand (Holdings), LLC
 Finmarc Raleigh LLC
 First And Main South No. 1, LLC
 First Latrobe Company
 First Main Partners, LLC
 Fisher's Landing Tenants-In-Common
 Five Town Station LLC
 Five Trees Realty, INC.
 Flagler S.C., LLC
 Florence View Properties LLC
 Florence/SAV, LLC
 FL-Tarpon Square-HA, LLC
 FOG CP, LLC
 Food Lion, LLC
 Foothill Luxury Plaza LLC
 Forest Hills Investors LLC
 Formanco Vastgood Dunmore LLC
 Fort Oglethorpe Market Place, LLC
 Fort Wayne Matador, INC
 Fort Williams Square LLC
 Forum Holdings, LLC
 Founder, Inc.
 Foundry Commercial
 Four Points Property Management
 Fox Run Limited Partnership
 Francis Carrington

Franco Property Management
 Frank C. Robson Revocable Trust, U/A
 Franklin Shoppers Fair Inc
 Franklin Square LP
 Free & Fashion Asset LLC
 Freemont Mall LLC
 Freestar Investments, LLC
 Frenchtown Shopping Center, LLC
 Frontline Real Estate Partners, LLC
 Fruitland Plaza, LLC
 FW Parkwest LLC
 G & J Eugene, LLC
 G&I IX Southgate Shopping Center LLC
 G&I X Trexler Town MZL LLC
 G.G. Garfield Commons 2012 LP
 Gainesville Realty Ltd
 Galatians, LLC
 Gallup Capital, LLC, Gallup H&K, LLC
 Garrett Simpsonville Center, LLC
 Gary A Morris
 Gary Pond
 Gastonia Restoration Partners
 Gateway Plaza - Front Royal, LLC
 Gator Bedford LLC
 Gator Clifton Partners, LTD.
 Gator Cortlandville Partners
 Gator Danville LLC
 Gator Fairhaven Partners LTD
 Gator Lockport LLC
 Gator Sarasota LLC
 Gator Swansea Partners, LLLP
 Gator Waccamaw Shopp. Ctr Ltd
 GB Associates Limited Partnership
 GBR Ephrata LLC And Ephrata Holdings LP
 GBR Erwin One Limited Liability Company
 GBR Greeneville LP
 GBR Market Street LLC
 GBR Neighborhood Road LLC
 GBR North King LLC & Northhampton Holding, LP
 GBR Spencerport LLC Brockport 31, LP
 GC Ambassador Row LLC
 GDC Investment Company
 Gemco Sawdust LP
 Georgetown Management Co.
 Gershenson Realty & Investment LLC
 GG Lagrange, LLC
 GGCAL RSC LLC
 GH2 NSB BB, LLC
 Gibraltar Management Co., Inc
 Gilroy Village Shopping Center LLC
 GK Holiday Village, LLC
 GKT University Square Greeley LL2, LLC
 Glasgow Retail LLC

GLC-MAP McKinley Trust	Hauck Holdings Cleveland Bld, LLC
Gleason Mall LP	Hauppauge Properties LLC
Glenwood Development Co., LLC	Hauppauge Properties LLC
Glenwood Plaza, LLC	Hauppauge Properties, LLC
GMS Management Co Inc	Hayford Properties LP
GMS Management OF II, Inc	Haymarket Investors LLC
GNHH LLC	HBL Crest Hill LLC
Goal Investment Inc	H-C Niles Developers L.L.C.
Golden Mile Marketplace	HCL 3rd & Bell LLC
Goodrich New Hartford LLC	HCP Blue Canary LLC
Goodyear Retail I, LLC	Heights Plaza Partners, LLC
Governor Plaza Associates Legal Dept	Henderson Investment Co., Inc.
GPR Investments LLC	Henry M Turley Jr
Grace Business Holdings, LLC	Herrera Properties, LLC
Grand Central Parkersburg LLC	HH-Casa Grande, LLC
Gratiot, LLC	HH-Laveen, LLC
Gravois Bluffs III, LLC	HH-Poca Fiesta, LLC
Great East Mall Inc	Hickory Plaza Shopping Center, Inc.
Green Garden Plaza 1989 L.P.	Hickory SAP LLC
Greenville Associates	Hidden Valley Mall LLC
Greenwood 153 LLC	Highland And Sterling LLC
GRI-EQY (Concord) LLC	Highland Management Company
Group Santa Fe, LLC	Hillcrest Shopping Center Equities, LLC
GSA Plaza LLC	Hinesville Center, LLC
GTR Realty, LLC	HJH Independence 1 LLC
Gulf Gate Plaza, LLC	HKJV, LLC
Gumberg Associates-Mifflin County Commons	Hobart Investors LP
Gurwicz California Ave, LLC	Hobby Lobby Stores, Inc.
Guy Properties LLC	Hogan Real Estate
GVD Commercial Properties Inc	Honigman LLP
GWP-Northridge Grove Shopping Center, LP	Hood Commons BSD LLC
H/S Waynesboro B.L., LLC	Hoover Capital Group, LLC
Hager Cabinets	Horizon Commons, LLC
Hall Park LLC	Houston Triangle II, LLC
Halpern Enterprises, Inc.	Howard Center, LLC
Hambey's Kings Canyon LLC	Howell Property Management LLC
Hamilton Commons TEI Equities LLC	Hull-Norlex, LLC
Hamilton Village Station LLC	Hunting Creek Retail, LLC
Handys Hotels & Rentals	HYG Fremont LLC
Hangora Limited Liability Company	Iantha, Inc - Attn: Director Of Leasing
HAP Property Owner, LP	IH Sierra Vista LLC
Harary Group LLC	ILF-Cherry Hill, LLC and ALS Cherry Hill, LLC
Hardy Court Shopping Center	Imperial Improvements, LLC
Harmony Shopping Plaza LLC	Imperial Square LLC
Harold Martin	Indian Hills Plaza LLC
Harolds Heirs LLC	Indiana Equities LLC
Harrison 135th St., LLC	Indiana West Plaza LP
Harrison Management Group LLC	International Holdings Property Group LLC
Harrison OH Partners, LLC	Investa Capital LLC
Hart Estate Investment Company	Ipanema Fairview LLC
Hart Properties III, LTD	Ipanema Nomi III LLC
Harveyco, LLC	Ireland Biloxi, LTD.
Hauck Holdings Alexandria, LLC	Ireland Lawrence Ltd

Irving Plaza, LLC
 Isaac Property Co., LP
 Ishaan Rockwood LLC
 Ishaan Towne Square LLC
 Isram Prado, LLC
 Isram Village Marketplace, LLC
 JA Investment Properties LLC
 Jacksonville MZL, LLC
 Jahco Keller Crossing LLC
 Jajolo Limited Partnership
 James A. Craig & Rebecca W. Craig
 James C. Koehler
 Jara Group LP
 Jasmine Meadows Properties LP
 Jason Associates, LLC
 Jasper Southgate Industries, Inc.
 Jbk Ventures, LLC
 Jc Warehouse LLC
 Jeffers, Danielson, Sonn & Aylward, P.S.
 Jefferson Mount Pleasant Ltd
 Jeffnan USA, Inc.
 Jeffrey T. Oberman, Esq.
 Jensen F. Cheng and Jade Cheng
 Jerald L. Moss
 Jewell Square RLLP
 JFP-AG/Roswell, LLC
 JHR Sumner Place Shopping Center, LLC
 JLY Realty Co., LLC
 Joatmon LLC
 Joe Amato East End Centre, LP
 Joffe Properties LP
 Johann LLC
 Johnson Acquisition Corp.
 Johnston Square Center, L.L.C.
 Jones Lang Lasalle Americas, Inc.
 Jonnet Development Corporation
 Jordan & Riddle, LLC
 Joseph D Hammerschmidt Co
 Joseph Navarre Plaza LLC
 JPMCC 2007-LDP12 South Expressway 83, LLC
 JPMCC 2016-JP4 Knights Road LLC
 Justwater, LLC
 K. M. Biggs, Incorporated
 KA AT Fairless LP
 KACI WSC, LLC
 KAMS Partners LP
 KDS Associates, L.L.C.
 Kearns Property Company, L.L.C.
 Kennedy Mall, Ltd
 Kent Holding, LLC
 Khan Properties Inc
 Khanh Quang Tran
 Kilgore Realty Company, Inc.

Kimco
 Kimco Coral Springs 623 LLC
 Kin Properties
 Kin Properties, Inc
 Kin Properties, Inc.
 Kinton Land And Bison LLC
 KIR Montebello LP
 KIR Tampa 003, LLC
 Kirkland & Ellis LLP
 Kite Realty Group, L.P.
 KLP Burien Town Plaza LLC
 KM of Chesapeake, Virginia, L.P.
 KR Collegetown, LLC
 Kraus-Anderson, Incorporated
 KRG Houston New Forest, LLC
 KRG Las Vegas Centennial Center, LLC
 Kroger Center Morehead LLC
 Kroger Limited Partnership I
 K-VA-T Food Stores Inc
 L & R Real Estate LLC
 LA Retail 1, LLC
 Lafayette Place OMV, LLC
 Lafayette Station LLC
 Lake Geneva Center, LLC
 Lake Mead Development, LLC
 Lake Murray Center, LLC
 Lakeview Pkwy Ventures LLC
 Landmark Square, L.P.
 Lane Land Company, Inc.
 Lansing Mart Associates, LLC
 Larsen Land & Development Co. LC
 Larson Family Real Estate LLLP
 Latonia Commerce, LLC
 Laurel Pioneer LLC
 Law Offices of David Skrilow
 Law Offices of Trudi J Lesser
 Lawrenceville Commercial Properties, LLC
 LBBX RE LLC
 LCVB LLC
 Leathery Family Enterprises, Ltd
 Lebanon Marketplace Center LLC
 Lee's Crossing SDC LLC
 Leever's Development LLC
 LEJ Properties, LLC
 Lenoir 2019 LLC
 Leonka LLC
 Levert-St. John, Inc.
 Levin Properties, LP
 Lewiston Center Equities LLC
 Lexington, (Village), UY, LLC
 Libby-Beechmont Properties LTD
 Lillian S. Fitzgibbon Limited
 Lima Eastgate, L.L.C.

Lincoln Bancorp LLC	MDC Coastal 5, LLC
Linda Barrett Properties, LLC	MDG Strategic Acquisition LLC
Lindsey Properties, LLC	MDR Lancer LLC
LIT Industrial Limited Partnership	Meadowbrook V LP
Litchfield Crossing LLC	Mentor Property LLC
Livonia Centers LLC	Merchants Square I LLC
LJG Greenwich NY LLC	Merchants Square of Dallas, LLC
Lone Star Equities INC	Mericle Properties, LLC
Louis Wiener	Meriden Associates LLC
Lowell D. Salesin, Esq.	Mesilla Valley Business Partners, LLC
Lowell D. Salesin, Honigman Miller Schwartz and	Methuen Venture Limited Partnership
Cohn LLP	MFBG Port Huron LLC
LRC Magic Investors LTD	MFW Associates
Lubbock Commons Group LLC	Michael Debo and Janice Debo
LV Retail LLC	Michalsen Properties LLC
Lynngate, LLC	Michigan City Plaza Limited Partnership
M&T Bank	Mid Valley Improvements Owner LLC
M.B.D. Properties, LLC	MIDAMCO
Madeira Plaza Power LLC	MIDEB Nominees, Inc.
Main/OST LTD.	Levin & Oberman II
Malon D. Mimms	Midgard Self Storage Jacksonville FL, LLC
Malone Plaza Partners LLC	Mifflin Penn Realty LLC
Mapes Ranch Investments, LLC	Milelli Realty-Lehigh Street, L.L.C.
Maplewood Plaza	Milford Associates
Mardesich Company Camden, LLC	Milford Center LLC
Marion Forum, LLC	Millan Enterprises
Marion Properties LLC	Millan Holdings, LLC
Mariposa Plaza LLC	Miller Starr Regalia
Market On Cherry	Millstone Commercial LLC
Market Square Shopping Center, LLC	Millville Equity Investments, LLC
Marketplace Associates, LLC	Milwaukee Falls LLC
Marshall Crossroads Realty LLC	MIMCO Inc
Martinsburg Center Associates LLC	ML Plaza LLC
Marysville Town Center	MMDD Sacramento Project
Massena Hhsc, Inc.	Moncks Corner Center, LLC
Mathias Shopping Centers, Inc	Montgomery Acquisition LP
Mattatuck Investors LLC	Montgomery Village LLC
Matthew Drive Realty LLC	Morehead Plaza, LLC
Matthews Festival, LP	Morgan Britton LLC
Maxwell Pointe, LLC	Morris Loan and Investment Co
Mays SDC LLC	Morse Road Company-I, LLC
MBM Investments LLC	Mosaic Oxbridge Owner, LLC
MC AZ Grand Village LLC	Mountain View Midstar, LLC
Mcanly Commercial Properties	Mr. Jeffrey Reznicki
MCBH Parkway Crossing, LLC	MSF Gateway, LLC
McCordick Properties	MSQ Realty LLC
McGregor Pointe Shopping Center, LLC	Mt. Airy Prtnshp
McKnight Northland, LLC	N&H Lapeer Limited Partnership
MCM II LLC	Nacogdoches MP LTD
MC-NC, LLC	Nalley Commercial Properties
MD Development Group LLC	Nasue LLC
MDC Coast 17, LLC	Netstreit LP
MDC Coast 18, LLC	New Albany Plaza, LLC

New Boston Retail Group, LLC
 New Castle Shopping, LLC
 New Enid OK Retail LLC
 New Garden Shopping Center LLC
 New Port Richey Dvlpmnt Co LLC
 Newberry Center, LLC
 Newburger-Andes
 Newsem Tyrone Gardens Property Owner, LLC
 NH Lakeville LLC
 Nine Island 11, LLC
 NMC Tower LLC
 NNM Realty Trust
 NNN REIT, Inc
 Nnn Reit, Inc.
 Nnn Reit, LP
 Noble Management Company
 Noble Properties Riverside Ctr, LLC
 Noel Waterfall, LLC
 Norman D Sloan, Esq
 Normandy Square East LLC - Attn: Joyce Tomashot-
 PM
 North First Street Properties
 North Griffin Square LLC
 North Oak Marketplace 07 A, LLC
 North Pointe Centre, LLP
 North Strand Associates LLC
 Northgate Associates LLC
 Northport McFarland Associates, LLC
 Northshore Plaza LP
 Northtown Shopping Center Inc
 Northtowne Associates
 Northtowne Plaza Properties LT
 NP Invesco, L.L.C.
 NP-AC Industrial Holdings, LLC
 NS Retail Holdings, LLC
 NW Plaza Muncie LLC
 Oak Park Square OALC, LLC
 Oak Street Real Estate Capital
 Oakland Pointe Partners LLC
 Oakland Realty Company, Inc.
 Oakwood 900 Partners, LLC
 Oakwood Plaza Ltd. Ptship
 Ogden Plaza, LLC
 Olean 2020 LLC
 Olive Town Center LLC
 Oliveira Plaza SPE, LLC
 Omega Sonora LLC
 One Glenwood Associates
 One Trinity Real Estate
 Ontario Gateway SJT Retail
 OPG 201, LLC
 Orangeburg Realty Ltd
 Orangehurst Venture L.P.

Oregon Trail Center Venture, LLC
 Orion KCPM LLC
 Oroville Plaza Shopping Center, LLC
 Oswego Development, LLC
 Oxford Development Company
 Pablo Station, LLC
 Pacific Realty Associates, L.P.
 Pacific Resources Associates LLC
 Pacific Resources Associates, LLC
 Palm Center Associates, LLC
 Palms Crossing Town Center, LLC
 Palumbo Properties, Inc
 Paradise Isle Destin LLC
 Paragon Windermere, LLC
 Paris Towne Center LLC
 Park Forest SWC LTD
 Parkridge Main LLC
 Parkview Plaza Associates, LLC
 Parma Heights Partners, LLC
 Pasan LLC
 Pasan, LLC
 Pathfinder Patterson Place, LLC
 Pathfinder Twin Creek, L.L.C.
 Pax River Village Center, LLC
 Pea Ridge Partners, LLC
 Peace And Grace Realty, LLC
 Pearland Hwy 35 LP
 Pengould LLC
 Penmark Frostburg Holdings LLC
 Pensacola Corners LLC
 Pero & Anka Margaretic
 Perry's Inc.
 Perth Plaza Associates LLC
 Peter P Bollinger Investment Company
 Peters Enterprises LLC
 Petite Esplanade Covington, L.L.C.
 PF Properties Mesa Commons, LLC
 PGP Cleveland Corners Operations LLC
 PGP Savannah Operations LLC
 PH5B, LLC
 Phenix City Sqare LLC
 Phillipsburg Greenwich, LLC
 Phoenix Dobson LLC
 Pilchers North Park Limited
 Pinnacle Properties II, LLC
 Pintzuk Organization
 Pipestone Plaza LLC
 Plainfield Associates
 Plankview Green Development, LLC
 Plant City Plaza Holdings LLC
 Plattsburgh Plaza, LLC
 Plaza 15 Realty LLC
 Plaza At Buckland Hills, LLC

Plaza At Speedway, LLC	Realty Income Properties 21, LLC
Plaza North Investors LLC	Realty Income Properties 23, LLC
Plaza On The Green, LLC	Realty Income Properties 30, LLC
Plaza Shopping Centers	Realty Income Properties 4, LLC
Pleasant Valley Shoppg Ctr Ltd	Ream's Food Stores
PMAT North Heights, LLC	Red Mountain Asset Fund I, LLC
PMAT Village Plaza, LLC	Regency Commercial Associates LLC
PMRE LLC	Regency CSP IV LLC
Polen Development LLC	Regency Hannibal LLC
Pomeroy Enterprises LLC	Regency Madbedsey LLC
Poplin Place LLC	Regency Mount Vernon LLC
Port Angeles Plaza Associates, LLC	Regency Summersville LLC
Port Orange Retail I, LLC	Regent Park Properties LP
Portage Center, LLC	REO Fundit 3 Asset LLC
Porterwood Shopping Center Investments, LLC	Retail Center Partners, LTD.
PPE Five Associates	Revenue Prop. Gonzales L.P. - Attn: Lease Admin
Pratt Street Capital, LLC	Rhino Holdings Houma LLC
Premiere Place Shopping Center, LLC	Rhino Holdings Pueblo, LLC
Premium Asset Management Inc	RI - Grants Pass, LLC
Prime Commercial Partners Southtowne LLC	RI-Atascadero, LLC
Prospect Colerain LLC	Richard Klement East LLC
Protective Life Insurance Company	Richmond Commons LLC
PRP Buffalo LLC	Rim Country Mall SPE, LLC
Prudent Growth Operations LLC	Rio Grande Investment INC
Prudential Growth Operations, LLC	Rio Rancho Of New Mexico LP
PS Lompoc LLC	Rising Sun Owner, LP
PSM Properties LLC	Ritchie Hill, LLC
PTR Investments LLC	River Oaks Properties LTD
Putnam Centre Associates, LLC	River Oaks Shopping Center LLC
PZ Southern Limited Partnership	River Park Properties LLC
Quincy King Development Co	River South Commons, LLC
R & A Properties	Riverland Development Company, LLC
R.K. Hallandale LP & 17070 Collins Ave SC, Ltd	Rivermart, LLC
R.L. Wittbold - New Philadelphia	Riverwood Ruskin, LLC
RAF Salina LLC	RJB Enterprises LLC
Rainbow Plaza Associates Ltd	Roberts Crossing LLC
Rajkamal Deol	Robinson, Bradshaw & Hinson, P.A.
Raleigh Enterprises, LLC	Rochester Plaza Associates, LLC
Ralph Horowitz	Rockmoor Town West
Ramsey Pike, LLC	Rockridge Plaza Shopping Center LP
RAR2 Bethel Industrial LLC	Rockwall Central Appraisal District
Raynham Crossing Limited Partnership	Rodeo Inn Lynnwood Inc
Ray's Family Center, Inc.	ROF Grandville LLC
RCC Crossroads, LLC	ROIC California, LLC
RCC Eastgate, LLC	ROIC Washington, LLC
RCC Shenandoah Plaza, LLC	ROP North Hills Crossing, LLC
RCG Mansfield LLC	Roswell Town Center, LLC
RCG-Chillicothe, LLC	Roxborough Associates LLC
RCG-Gainesville VII LLC	RP Sansom, LP
RCG-North Little Rock VII, LLC	RPI Courtyard LTD
RCG-Pascagoula, LLC	RPI Overland, LTD
RD Palmera LP	RPI Ridgmar Town Square, Ltd
Realty Income Properties 16, LLC	RPT Realty LP

RPT Spring Meadows LLC
 RR Huntsville, LLC,
 SR Huntsville, LLC
 RREF IV D Mlvn PA LLC
 RSH, LLC
 RTC Wade Green LLC
 Ruby Property Corporation
 Rushmore Crossing Associates, LLC
 Russ Avenue Plaza LLC
 Russell Bruzzone
 Russell E. Flutter
 Rvs Realty, LLC
 Ryba Real Estate, Inc
 Rynalco, Inc.
 S & M Investors, LLC
 S.R. 170 Properties, LLC
 Safeway Inc.
 Safeway Inc. Attn: Real Estate Law
 Safeway, Inc.
 SAJ Associates, LLC
 Salisbury Holdings, L.P.
 Salisbury Promenade, LLC
 Salomon Wainberg nd Olga Wainberg Family Trust
 Santan MP, LP
 Santay Realty Of Hagerstown
 Sapala Memphis LLC
 Sassan Emral Shaoool
 Satilla Square Mall LLC
 Saul Holdings Limited Partnership
 Savarina Corporation
 Savoy Texas LLC
 Saybrook Plaza Shopping Center LLC
 SB Retail Group Carlsbad LLC
 Schwartz Torrance Company LLC
 Scot Luther
 Scottsdale Fiesta Retail Center, LLC
 SD-Sahuarita Properties, LLC
 Seaview Acquisition, LLC
 Seekonk Shopping Center Equities II, LLC
 Select Strategies - HH, LLC
 Select Strategies-Brokerage, LLC
 Selective API One LLC
 Select-Kings Highway LLC - Attn: Lease Admin
 Select-Wesmark Plaza LLC - Attn: Garrison Central
 Select-West Market Plaza LLC - Attn: Tracy Combs
 Sembler Family Land Trust
 Seminole Properties LLC
 Seth Markowitz, P.C.
 Seven Players Club Drive, LLC
 Sevierville Forks Partners, LLC
 Seville Plaza, LLC
 SFH, LLC
 Shabani & Shabani, LLP

Shami Enterprises LLC
 Shaw-Marty Associates
 Sheila L. Ortloff, Trustee of the Shelbyville Partners,
 LLC
 Sherwood Oaks Shopping Center LP
 Shoppes Greenwood, LLC
 Shops At Coopers Grove, LLC
 Shops At Newberry DE LLC
 Shores - White, LLC
 Show Low Yale Casitas, LLC
 Shreve City LLC
 Shurmer Strongsville, LLC
 Siegen Village Shopping Center, LLC
 Silver Bridge LP
 Silver Hamilton, LLC
 Site Centers Corp.
 SJS Town Center, LLC
 SKSO PROPERTIES, INC.
 Sky Crossroads LLC
 Sky New York Holdings LLC
 SL & MLX, LLC
 SL Lapwing LLC
 Soar Management Inc
 Somers Point Builders, Inc.
 South Central Industrial Properties XIV, L.P.
 South Hill Village, LLC
 South Landings Tei Inv. Llc - Attn: M. Schladensky
 South Loop Shopping Center, Ltd
 South Oaks Station LLC
 South Plaza Associates, LLC
 South Square Shopping Center, LLC
 South Star Investments LLC
 Southeast Partners
 Southern Hills Center Ltd
 Southgate Plaza, LLC
 Southgate Shopping Center
 Southgate Shopping Center LLP
 Southpoint Plaza Shopping Center
 Southridge Associates, LLC
 Southwest Property Management, Inc.
 Southwestern Investments, LLC
 Southwood Plaza, LLC
 Spanish Crossroads Dunhill LLC
 SPI Largo Village, LLC
 Spindale Retail I LLC
 Spirit Master Funding IV, LLC
 Spirit Realty LP
 SPL Leland Avenue LLC
 Spring Creek Center II LLC
 Spring Park Property Owner, LLC
 Springhill Two LLC
 SSI Northside LLC
 ST Marys Square Business Complex LLC

ST Vincent DePaul Stores INC
 ST. Charles Plaza LLC
 ST. Joseph Northgate LLC
 ST. Matthews Pavilion, LLC
 Sterling Park Shopping Center, LP
 Stockman Lands Inc
 Stone Mountain Square Shopping Center LLC
 STS Equity Partners LLC
 Suburban Realty Joint Venture
 Summer Center Commons, LLC
 Summit Northwest Village, LLC
 Summit Properties Partnership
 Sun Lakes Plaza Associates
 Sun Plaza Shops, LLC
 Sun Point SDC, LLC
 Sunnyhills Associates
 Super Gas & Food Mart, Inc.
 Supervalu Inc
 Susan P. French Revocable Trust
 Suso 5 Creekwood LP
 SVAP Pompano Citi Centre, L.P.
 SVS Hospitality Inc
 SVSC Holdings LP
 SV-State Line, LLC
 SW Warsaw LLC
 SWG-Terre Haute, LLC
 Tahoma Vista Venture LLC
 Tal Mor
 Talenfeld Properties, LP
 Tanque Verde Center LLC
 Tatum Venture, LLC, dba Tatum Venture Arizona
 LLC
 Taylor Callahan
 TBF Group Fondulac LLC
 TBF Group Penn Hills LLC
 TBF Group Sutters Creek, LLC
 TBP Buckingham LLC
 TC Norman Investments
 Tejas Corporation
 Ten East Partners, LP
 Tenth Street Building Corporation
 Terrana Law P.C.
 Teton Venture, LLC
 The Deerfield Company, Inc.
 The Grewe Limited Partnership
 The Grove Shops LLC
 The HLE Group LLC
 The Kroger Company
 The Leathery Company
 The North Los Altos Shopping Center
 The Point Investment, L.L.C.
 The Shops At England Run, Inc.
 The Shops At England Run, LLC

The Southern Benedictine Society
 The Stop & Shop Supermarket Co., LLC
 The View at Marlton LLC
 THF Greengate East Development, LP
 THF Paducah Development , LP
 Thompson Hills Investment Corp
 Thomson Plaza Shopping Center, LLC
 Tifton Retail I LLC
 Times Square Realty LLC
 TJ Elite Properties LLC
 TKG Norwichtown Commons LLC
 TKG Sheridan Crossing Development, LLC
 TMC LLC
 TMS McCarthy LP
 TN Equities LLC
 Todd Shopping Center, LLC
 Tomball Plaza, LLC
 Top Home LLC
 Tower Plaza, INC
 Tower Ventures CRE LLC
 Town 'N' Country Plaza, LP
 Town Square L.P.
 Town West Realty, Inc.
 Towne Center Investments LLC
 TPI Cassinelli Manager LLC
 Trailridge Center, L.P.
 Tranel, INC.
 Tred Avon, LLC
 Trent J Taylor, Esq
 Tri & Tammy Doan
 Tri Marsh Realty LLC
 Triangle Square, LLC
 Trifecta Capital LLC
 Trifur Partners, LP
 Trigroup Properties LLC
 Triledo Sanford LLC
 Triple Bar Columbia Marketplace, LLC
 Triple Kap Realty Corp
 Tropicana Palm Plaza, LLC
 Trotters Enterprises LLC
 TRU 2005 RE I, LLC
 Trussville Promenade I Owner, LLC
 TSCA-255, LLC
 Turfway Plaza Associates LLC
 Twenty First Properties Inc
 Twin Rivers Equity Partners LLC
 Two Center Corp
 Tyler Center LLC
 U & Me Hershey LLC
 UE Hudson Mall Holding LLC
 UE Revere LLC
 Unison Mooresville, LLC
 Universal Guaranty Life Ins Co Inc

University Park Associates LP	Weingarten Nostat LLC
Up In The Air LLC	Wenatchee Productions Corporation
Upper Fork LLC	Weslaco Palm Plaza LLC
Upper Glen Street Associates, LLC	West Boca Center LLC
Urban Edge Properties	West Point Partners
US Properties Group	West River Shopping Center LLC
USPG Portfolio Eight LLC	West Sahara Equities LLC
USPG Portfolio Two, LLC	West Valley Properties, Inc
V 3 OZ West Colonial LLC	Westerman Ball Ederer Miller
V&S Seven Oaks LLC	Westerman Ball Ederer Miller & Sharfstein, LLP
Valcour Development	Western Properties Company
Valencia Hills Partners, LP	Westerville Square Inc
Value Investment Group Inc	Westerville Square, Inc.
Van Wert RE, LLC	Westgate Plaza Associates
Vande Lay Capital Partners, LLC	Westgate Shopping Center, LTD.
Vanyarmouth, LLC	Westview Center Associates, L.C.
VEI Dundalk LLC	White Oaks Plaza LLC
Venture Partners LLC	WHLR - Rivergate, LLC
Vernco Belknap, LLC	WHLR-Franklin Village LLC
Vestal Property, LLC	WHLR-JANAF, LLC
VH Cleona, LLP	WILF Law Firm, LLP
Vila Clark Associates	William R. Roth Lancaster, LLC
Village Center, LLC	Wilshire Plaza Investors, LLC
Village Green Realty L.P.	Winbrook Management, LLC As Managing Agent
Village Investment Properties, LLC	Windsor 15 LLC
Village Marketplace Equity Partners, LLC	Windsor Shopping Center LLP
Village Shoppers Associates	Windward Partners II Ltd
VSC Associates, LLC	Winklers Mill, LLC
VSC Corporation	Winston Salem Haines LLC
Wadsworth Associates	Wise County Plaza WVA, LLC
Wallace Properties-Kennewick Plaza LLC	WMSC LLC / Routh Group
Wal-Mart East, LP	WMT Franklin, L.L.C.
Walnut Avenue Partners, L.L.C.	Wolf River Run Associates, LLC
Walnut Creek Plaza, LLC	Wood Center Properties LLC
Warren Davis Properties XV LLC	Wood Lawrenceburg Center, LLC
Warren Davis Properties XVIII, LLC	Woodberry Plaza, LLC
Warren L12 LLC	Woodbridge Crossing Urban Renewal LLC
Warren Terra INC	Woodcock Properties
Warwick Denbigh Co	Woodland Village, LLC
Washington Gardens I & II LP	WRD Hanover LP
Washington Gardens I LP	WRI Freedom Centre, L.P.
Washington Place Indiana LLC	WRI Seminole Marketplace, LLC
Waterbridge Orange Blossom, LLC	WRI Trautmann, L.P.
Waterford Village LLC	WRP Gateway, LLC
Waterstone Southeast Spartan Portfolio, LLC	WRP Washington Plaza LLC
Watson Central GA LLC	Y&C Long Beach
Watt Town Center Retail Partners, LLC	Y&O 240 LLC
Waynesboro Holdings L.P., GBR West Main LLC	Y&O Faulkner LLC
and	Y&O Town & Country LLC
Waynesburg Associates General Ptnrshp	Yada LLC
WC Properties LLC	Yee Hop Realty, Limited
Wedgewood SC Investors LLC	Yellow Tail Georgia LLC
Wegmans Food Markets, Inc.	YLCA Yuba Property LLC

Yolanda Zanchi
 Younis Enterprises LLC
 Yukon Route 66 II LLC
 Yuma Mesa, LLC
 Zane C. Hall Family LP
 Zanesville OH Retail LLC
 Zeisler Morgan Properties Ltd
 ZP No 183 LLC
 Zuni Albuquerque 2005

Secured Lenders

PNC Bank, National Association
 Huntington National Bank
 Truist Bank
 U.S. Bank National Association
 Wells Fargo Bank, National Association
 Bank of America, N.A.
 Fifth Third Bank, National Association
 MUFG Bank, Ltd.
 1903 Partners, LLC
 WhiteHawk Finance LLC
 ReStore Capital (BIG), LLC
 Tiger Finance, LLC
 Banc of America Leasing & Capital, LLC
 1903P Loan Agent, LLC

Taxing Authorities

Abilene-Taylor County Public - Abilene, TX
 Account Recovery Services - Oxnard, CA
 Ada County Treasurer - Boise, ID
 Adams County Health Dept - Quincy, IL
 Adams County Health Dept - Commerce City, Co
 Adams County Tax Collector - Natchez, Ms
 Agricultural Commissioners Ofc - Santa Rosa, CA
 Aiken County SC - Aiken, SC
 Ala Tax Business License - Birmingham, AL
 Alabama Department of Revenue - Montgomery, AL
 Alabama Dept of Agriculture - Montgomery, AL
 Alabama State Treasurer Unclaimed - Montgomery, AL
 Alachua County Environmental - Gainesville, FL
 Alachua County Tax Collector - Jacksonville, FL
 Alamance County Tax Collector - Graham, NC
 Alameda County Clerk Recorder - Oakland, CA
 Alameda County Dept of - Alameda, CA
 Alameda County Tax Collector - Hayward, CA
 Alaska Dept of Revenue - Juneau, AK
 Albany Dougherty Tax Dept - Albany, GA
 Albemarle County Tax Collector - Merrifield, VA
 Alberta Recycling Mgmt Authority - Edmonton, AB
 Alief Independent School Dist - Alief, TX
 Allegany County Tax - Cumberland, MD

Alleghany County Va Commissioner - Covington, VA
 Allen County Health Department - Lima, OH
 Allen County Treasurer - Fort Wayne, IN
 Allied Data Solutions Ads - Columbus, OH
 Altoona Area School Dist Tax - Altoona, PA
 American Appraisal Associates - Milwaukee, WI
 American Fork City - American Fork, UT
 Anderson County Clerk - Clinton, TN
 Anderson County Treasurer - Anderson, SC
 Anne Arundel County - Annapolis, MD
 Arapahoe County Tax Collector - Littleton, CO
 Arizona Business Gazette - Phoenix, AZ
 Arizona Corporation Commission - Phoenix, AZ
 Arizona Department of Economic - Phoenix, AZ
 Arizona Department of Revenue - Phoenix, AZ
 Arkansas Dept of Finance & Adm - Little Rock, AR
 Arkansas Dept of Health - Little Rock, AR
 Arkansas Insurance Department - Little Rock, AR
 Arkansas Secretary Of State - Little Rock, AR
 Arkansas State Plant Bd - Little Rock, AR
 Armstrong Reshawn - Tallahassee, FL
 Ascension Parish Tax Collector - Gonzales, LA
 Ashe County Tax Collector - Hermitage, PA
 Assessment & Taxation - Portland, OR
 Assessor Collector - Columbus, Ms
 Assessor Collector Of Taxes - Beaumont, TX
 Astabula County Health Dept - Jefferson, OH
 Aston Township - Aston, PA
 Aston Township - Pittsburgh, PA
 Athens City Tax Collector - Athens, TN
 Athens City-County Health Dept - Athens, OH
 Athens Clark County Dept of - Athens, GA
 Atlantic County Division - Northfield, NJ
 Auditor Of State - Little Rock, AR
 Auglaize County Auditor - Wapakoneta, OH
 Auglaize County Health Dept - Wapakoneta, OH
 Augusta License & Inspection - Augusta, GA
 Augusta Municipal Tax Collector - Augusta, ME
 Austell City Tax Collector - Austell, GA
 Austin/Travis County Health & - Austin, TX
 Autauga County Health Dept - Prattville, AL
 Autauga County Tax Collector - Prattville, AL
 B.H.G.S DCA - West Sacramento, CA
 Baldwin Co Sales & Use Tax Dep - Bay Minette, AL
 Baldwin County - Robertsedale, AL
 Baldwin County Judge Of Probate - Bay Minette, AL
 Baldwin County Revenue Comm - Bay Minette, AL
 Baldwin County Tax Commission - Atlanta, GA
 Baltimore County Maryland - Baltimore, MD
 Baltimore County Tax Collector - Baltimore, MD
 Banks County Commissioners - Homer, GA
 Bannock County Treasurer - Pocatello, ID

Barberton City Htl Dept - Barberton, OH
 Barren County Health Dept - Glasgow, KY
 Barren County Tax Collector - Glasgow, KY
 Barren River District Health - Bowling Green, KY
 Bartholomew County Health Dept - Columbus, IN
 Bartholomew County Treasurer - Columbus, IN
 Bartow County Tax Commissioner - Cartersville, GA
 Battlecreek City Treasurer - Battle Creek, MI
 Baxter County Collector - Mountain Home, AR
 Bay County Tax Collector - Panama City, FL
 Beaufort County - Beaufort, SC
 Beaufort County Emergency - Beaufort, SC
 Beaufort County Treasurer - Atlanta, GA
 Beckley-Raleigh County Board Of - Beckley, WV
 Beer & Wine Services Inc - Calistoga, CA
 Bell County Environmental - Pineville, KY
 Bell County Public Health - Temple, OH
 Bell County Sheriff - Pineville, KY
 Bellevue City Tax Collector - Bellevue, KY
 Belmont County Health Dept - Saint Clairsville, OH
 Belmont County Treasurer - Saint Clairsville, OH
 Benton County - Bentonville, AR
 Benton County Tax Collector - Kennewick, WA
 Benton Franklin Distric Health - Kennewick, WA
 Benton Twp Treasurer (Berrien) - Benton Harbor, MI
 Berkeley County Health Dept - Martinsburg, WV
 Berkheimer Associates - Exton, PA
 Berkheimer Hab Misc - Lehigh Valley, PA
 Berks E I T Bureau - Wyomissing, PA
 Bernalillo County Tax Collector - Albuquerque, NM
 Bexar County Clerk - San Antonio, TX
 Bexar County Tax Assessor-Collector -San Antonio, TX
 Bill English Probate Judge - Opelika, AL
 Billerica Health Department - Billerica, MA
 Bismark Burleigh Public Health - Bismark, ND
 Black Hawk County Health - Waterloo, IA
 Blount County Clerk - Maryville, TN
 Blount County Trustee - Maryville, TN
 Board Of County Commissioners - Miami, FL
 Board Of Equalization - Sacramento, Ca
 Bonneville County Treasurer - Idaho Falls, ID
 Booher & Associates - Lewistown, PA
 Boone County Collector Of Revenue - Columbia, MO
 Boone County Tax Collector - Harrison, AR
 Boone County Treasurer - Indianapolis, IN
 Borough ofChambersburg - Chambersburg, PA
 Borough ofClifton Heights - Clifton Heights, PA
 Borough ofDunmore - Dunmore, PA
 Borough ofParamus - Paramus, NJ
 Borough ofWest Hazleton - Hazleton, PA
 Bossier Parish Tax Collector - Benton, LA
 Boulder County Public Health - Boulder, CO
 Bowie City Tax Collector (Prince Georges)- Bowie, MD
 Boyle County Sheriff - Danville, KY
 Bradley County Trustees Office - Cleveland, TN
 Brazoria County Clerk - Angleton, TX
 Brazoria County Tax Assessor-Collector - Lake Jackson, TX
 Brazos County Clerk - Bryan, TX
 Brazos County Tax Office - Bryan, TX
 Bremerton-Kitsap County - Bremerton, WA
 Brevard County Tax Collector - Titusville, FL
 Brinsfield Sol Jr - Montgomery, AL
 Bristol City Tax Collector - Bristol, TN
 Broward County Tax Collector - Fort Lauderdale, FL
 Brown Co Appraisal District - Brownwood, TX
 Brown County Health Dept - Green Bay, WI
 Brown County Treasurer - Green Bay, WI
 Brunswick County Tax Collector - Charlotte, NC
 Brusmak Clement & Harrison Pc - Dallas, TX
 Bryan County Tax Collector - Durant, OK
 Buchanan County Collector Of - Saint Joseph, MO
 Bucyrus City Health Department - Bucyrus, OH
 Budget Heating & Air Condition - Tampa, FL
 Buffalo Trace Dist Health Dept - Maysville, KY
 Bullitt County Health Dept - Shepherdsville, KY
 Bulloch County Tax Commissioner - Statesboro, GA
 Buncombe County Tax Collector - Asheville, NC
 Bureau of Alcohol Tobacco And - Pittsburgh, PA
 Bureau of Home Furnishings - Sacramento, CA
 Bureau of Plant Industry - Lincoln, NE
 Bureau of Revenue And Taxation - Gretna, LA
 Bureau of Revenue Collections - Baltimore, MD
 Burke County Tax Collector - Charlotte, NC
 Burlington City Tax Collector - Burlington, NC
 Butler County Collector - Poplar Bluff, MO
 Butte County Clerk - Oroville, CA
 Butte County Tax Collector - Oroville, CA
 Cabarrus County Tax Collector - Charlotte, NC
 Cabell County Sheriff - Huntington, WV
 Cabell-Huntington Health Dept - Huntington, WV
 Cache County Assessor - Logan, UT
 Caddo Parish Sheriff's Office - Shreveport, LA
 Calcasieu Parish Tax Collector - Lake Charles, LA
 Caldwell County Register Of Deeds - Lenoir, NC
 Caldwell County Tax Collector - Lenoir, NC
 Caledonia Township Treasurer - Corunna, MI
 Calhoun County License - Anniston, AL
 California Dept of Public Health - Sacramento, CA
 California Secretary Of State - Sacramento, CA
 California Travel And Tourism - Sacramento, CA

Calloway County Health Dept - Murray, KY
 Calloway County Tax Collector - Murray, KY
 Calrecycle - Sacramento, CA
 Calvert County Health Dept - Prince Frederick, MD
 Calvert County Tax Collector - Prince Frederick, MD
 Camden County Treasurer - Blackwood, NJ
 Campbell County Fiscal Court - Cincinnati, OH
 Campbell County Tax Collector - Newport, KY
 Campbell County Tax Collector - Jacksboro, TN
 Campbellsville Ind School - Campbellsville, KY
 Canadian County Treasurer - El Reno, OK
 Canadian/Ref/Tax - Brantford, ON
 Canyon County Tax Collector - Caldwell, ID
 Cape Girardeau County Collector - Jackson, MO
 Cape Girardeau County Public - Cape Girardeau, MO
 Cape May Co Dept of Health - Cape May Court House, NJ
 Caro Community Schools - Caro, MI
 Carroll County Health Dept Bur - Westminster, MD
 Carroll County Tax Collector - Westminster, MD
 Carrollton-Farmers Branch ISD Tax Office - Dallas, TX
 Carson City Treasurer - Carson City, NV
 Carter County Treasurer - Ardmore, OK
 Carter County Trustee - Elizabethton, TN
 Carteret County Tax Collector - Beaufort, NC
 Cascade County Treasurer - Great Falls, MT
 Cashier Fld California Dept of - Sacramento, CA
 Casper County Health Dept - Casper, WY
 Cass County Collector - Harrisonville, MO
 Cass County Health Dept - Logansport, IN
 Catawba County Tax Collector - Charlotte, NC
 Cathedral City - Cathedral City, CA
 Catoosa County Tax Commissioner - Ringgold, GA
 CCA-Municipal Income Tax - Cleveland, OH
 CCDB-Fire Prevention Bureau - Las Vegas, NV
 CDFA - Sacramento, CA
 Cecil County Health Department - Elkton, MD
 Cecil County Treasurers Office - Elkton, MD
 Cedar City - Cedar City, UT
 CEI Florida Inc - Debary, FL
 Cellville City Clerk - Belleville, IL
 Central Connecticut Health Dis - Rocky Hill, CT
 Central District Health Dept - Boise, ID
 Central Tax Bureau - Bridgeville, PA
 Central Tax Bureau Of PA - Burgettstown, PA
 Central Tax Bureau Of PA - McKees Rocks, PA
 Central Tax Bureau Of PA Inc - Youngwood, PA
 Champaign Health District - Urbana, OH
 Charles County Health Dept - White Plains, MD
 Charles County Tax Collector - La Plata, MD
 Charleston Co Treasurer - Charlotte, NC
 Charlotte County Board Of - Port Charlotte, FL
 Charter Township Of Clinton - Clinton Township, MI
 Charter Township Of Meridian (Ingham) - Okemos, MI
 Charter Township Of Union - Mt Pleasant, MI
 Charter Twp Of Shelby - Detroit, MI
 Chattanooga City Treasurer - Chattanooga, TN
 Chaves County Treasurer - Roswell, NM
 Chelan County Treasurer - Wenatchee, WA
 Cherokee County Tax Collector - Murphy, NC
 Cherokee County Tax Comm - Canton, GA
 Cherokee County Treasurer - Atlanta, GA
 Chesapeake City Tax Collector - Chesapeake, VA
 Chester County Treasurer - Chester, SC
 Chesterfield County - Chesterfield, VA
 Chesterfield County Tax Collector - Chesterfield, VA
 Chesterfield County Treasurer - Charlotte, NC
 Chesterfield Township - Chesterfield, MI
 Chicago Dept of Revenue - Chicago, IL
 Chico Enterprise Record - Chico, CA
 Christian County Tax Collector - Hopkinsville, KY
 Cincinnati Income Tax Bureau - Cincinnati, OH
 Circuit Court Clerk - Culpepper, VA
 Circuit Court For Charles Cnty - La Plata, MD
 City Of Gaylord - Gaylord, MI
 City And County of Denver - Dallas, TX
 City And County of San Francisco - San Francisco, CA
 City Auditor - West Fargo, ND
 City Collector - Kansas City, MO
 City County Tax Commissioner - Macon, GA
 City Hall - Waynesboro, GA
 City Income Tax Bureau - Allegheny College, PA
 City of Canada Flintridge - La Canada Flintridge, CA
 City of Abilene - Abilene, TX
 City of Adamsville - Adamsville, AL
 City of Aiken - Aiken, SC
 City of Alamogordo - Alamogordo, NM
 City of Alcoa - Alcoa, TN
 City of Alexandria - Alexandria, LA
 City of Allen - Allen, TX
 City of Allentown - Allentown, PA
 City of Alpharetta - Alpharetta, GA
 City of Alpharetta - Atlanta, GA
 City of Amarillo Health Dept. - Amarillo, TX
 City of Anaheim - Anaheim, CA
 City of Andalusia - Andalusia, AL
 City of Anderson - Anderson, CA
 City of Anniston - Anniston, AL
 City of Antioch - Antioch, CA
 City of Appleton - Appleton, WI

City of Arcadia - Arcadia, CA
 City of Arlington Health Dept - Arlington, TX
 City of Arnold - Arnold, MO
 City of Ashland - Ashland, KY
 City of Atascadero - Atascadero, CA
 City of Athens - Athens, AL
 City of Athens Sales Tax Div - Hartselle, AL
 City of Attleboro - Attleboro, MA
 City of Attleboro - Attleboro, CT
 City of Attleboro - Woburn, MA
 City of Atwater - Fresno, CA
 City of Auburn - Auburn, AL
 City of Auburn - Auburn, ME
 City of Auburndale - Auburndale, FL
 City of Austell - Austell, GA
 City of Avon Park - Avon Park, FL
 City of Azusa - Azusa, CA
 City of Baker - Baker, LA
 City of Ballwin - Ballwin, MO
 City of Banning - Banning, CA
 City of Barstow - Barstow, CA
 City of Baton Rouge - Baton Rouge, LA
 City of Baytown - Baytown, TX
 City of Beaufort - Beaufort, SC
 City of Beaumont - Beaumont, CA
 City of Beaverton - Beaverton, OR
 City of Beckley - Beckley, WV
 City of Bellflower - Bellflower, CA
 City of Bessemer - Bessemer, AL
 City of Bethlehem - Bethlehem, PA
 City of Biddeford - Brattleboro, VT
 City of Birmingham - Birmingham, AL
 City of Bloomington - Bloomington, IL
 City of Boaz - Boaz, AL
 City of Bonita Springs - Bonita Springs, FL
 City of Bossier - Bossier City, LA
 City of Boulder - Boulder, CO
 City of Boynton Beach - Boynton Beach, FL
 City of Brandenburg - Brandenburg, KY
 City of Branson - Branson, MO
 City of Bristol - Bristol, TN
 City of Brook Park - Brook Park, OH
 City of Brooklyn Center - Minneapolis, MN
 City of Brownsville - Brownsville, TX
 City of Brownwood - Brownwood, TX
 City of Brunswick - Brunswick, GA
 City of Buena Park - Buena Park, CA
 City of Buffalo - Buffalo, NY
 City of Buford - Buford, GA
 City of Bullhead City - Bullhead City, AZ
 City of Burien - Burien, WA
 City of Burleson - Burleson, TX
 City of Burton - Burton, MI

City of Byron - Byron, GA
 City of Calxico - Calxico, CA
 City of Calhoun - Calhoun, GA
 City of Callaway - Callaway, FL
 City of Calumet City - Calumet City, IL
 City of Camarillo - Camarillo, CA
 City of Camden - Camden, SC
 City of Campbell - Campbell, CA
 City of Campbellsville - Campbellsville, KY
 City of Cape Girardeau - Cape Girardeau, MO
 City of Carrollton - Carrollton, TX
 City of Casselberry - Casselberry, FL
 City of Ceres - Ceres, CA
 City of Chandler - Chandler, AZ
 City of Charleston - Charleston, WV
 City of Charleston - Charleston, SC
 City of Charleston - Charleston, WV
 City of Charlotte - Charlotte, NC
 City of Charlottesville Treas - Charlottesville, VA
 City of Chattanooga - Chattanooga, TN
 City of Chesterfield - Chesterfield, MO
 City of Chico - Los Angeles, CA
 City of Chino - Chino, CA
 City of Chino Hills - Chino Hills, CA
 City of Citrus Heights - Citrus Heights, CA
 City of Clarksville - Saint Louis, MO
 City of Clearwater - Clearwater, FL
 City of Cleburne - Cleburne, TX
 City of Clewiston - Clewiston, FL
 City of Clinton - Clinton, TN
 City of Clinton - Clinton, MS
 City of Clovis - Clovis, NM
 City of Coal Run Village - Pikeville, KY
 City of Coldwater Tax - Coldwater, MI
 City of Columbia - Columbia, SC
 City of Columbus - Columbus, OH
 City of Concord - Concord, CA
 City of Concord - Concord, NC
 City of Concord Tax Collector - Charlotte, NC
 City of Conyers - Conyers, GA
 City of Coral Springs - Coral Springs, FL
 City of Corinth Tax Dept - Corinth, MS
 City of Cornelia - Cornelia, GA
 City of Corona - Corona, CA
 City of Corsicana - Corsicana, TX
 City of Corsicana Tax Office - Corsicana, TX
 City of Covington - Covington, KY
 City of Covington - Covington, GA
 City of Covington - Covington, LA
 City of Crest Hill - Crest Hill, IL
 City of Crestview - Crestview, FL
 City of Crystal Lake - Crystal Lake, IL
 City of Crystal River - Crystal River, FL

City of Cudahy - Cudahy, CA	City of Flagstaff - Flagstaff, AZ
City of Cudahy - Cudahy, WI	City of Flagstaff Sales Tax - Flagstaff, AZ
City of Culver City - Fresno, CA	City of Flint - Flint, MI
City of Cumberland - Cumberland, MD	City of Florence - Florence, KY
City of Cumming - Cumming, GA	City of Folsom - Folsom, CA
City of Cuyahoga Falls - Cuyahoga Falls, OH	City of Folsom - Fresno, CA
City of Cynthiana - Cynthiana, KY	City of Fontana - Fontana, CA
City of Dade City - Dade City, FL	City of Fort Collins-MFI - Fort Collins, CO
City of Dallas - Dallas, TX	City of Fort Meyers - Fort Myers, FL
City of Dallas - Dallas, GA	City of Fort Pierce - Fort Pierce, FL
City of Dalton - Dalton, GA	City of Fort Smith - Fort Smith, AR
City of Danville - Danville, VA	City of Fort Worth - Fort Worth, TX
City of Davenport - Davenport, IA	City of Frankfurt - Frankfort, KY
City of De Pere - De Pere, WI	City of Franklin - Nashville, TN
City of Decatur - Decatur, AL	City of Franklin - Franklin, TN
City of Decatur - Birmingham, AL	City of Franklin Tax - Franklin, TN
City of Delray Beach - Delray Beach, FL	City of Franklin VA Commissioner - Franklin, VA
City of Denham Springs - Denham Springs, LA	City of Frederick - Frederick, MD
City of Denton - Dallas, TX	City of Fredericksburg Treasur - Baltimore, MD
City of Denver - Dallas, TX	City of Fremont - Fremont, CA
City of Des Plaines - Des Plaines, IL	City of Fresno - Fresno, CA
City of Destin - Destin, FL	City of Fullerton - Fullerton, CA
City of D'iberville - Diberville, MS	City of Gadsden - Gadsden, AL
City of Dothan - Dothan, AL	City of Gainesville - Gainesville, TX
City of Douglas - Douglas, GA	City of Galax - Galax, VA
City of Dover Dept of Inspect - Dover, DE	City of Gallup - Gallup, NM
City of Dublin - Dublin, CA	City of Garden City - Garden City, ID
City of Dublin Occupational Tax - Dublin, GA	City of Gardena - Gardena, CA
City of Duluth - Duluth, GA	City of Gardner - Gardner, MA
City of Dunn - Dun, NC	City of Gardner Bd Of Health - Gardner, MA
City of Durham - Durham, NC	City of Garland - Garland, TX
City of Easley - Easley, SC	City of Garland Health Dept - Garland, TX
City of Eden - Eden, NC	City of Gastonia - Gastonia, NC
City of Edmond - Edmond, OK	City of Georgetown - Georgetown, KY
City of El Centro - El Centro, CA	City of Georgetown - Georgetown, SC
City of El Dorado - El Dorado, AR	City of Gilroy - Gilroy, CA
City of El Paso - El Paso, TX	City of Glasgow - Glasgow, KY
City of Elizabeth City - Elizabeth City, NC	City of Glendale - Glendale, AZ
City of Elizabethton - Elizabethton, TN	City of Gonzales - Gonzales, LA
City of Elizabethtown - Elizabethtown, KY	City of Goose Creek - Goose Creek, SC
City of Elk Grove - Elk Grove, CA	City of Grand Junction - Grand Junction, CO
City of Erie - Bureau Of Revenue - Baldwin, PA	City of Grandville - Grandville, MI
City of Erie Bureau Of Revenue - Erie, PA	City of Grants Pass - Grants Pass, OR
City of Escondido - Escondido, CA	City of Greeley - Greeley, CO
City of Euless - Euless, TX	City of Greenbelt - Greenbelt, MD
City of Everett - Everett, WA	City of Greenville - Greenville, TX
City of Fairfield - Fairfield, OH	City of Greenville - Greenville, NC
City of Fairview Heights - Fairview Heights, IL	City of Greenwood City Tax - Greenwood, MS
City of Fargo North Dakota - Fargo, ND	City of Greer - Greer, SC
City of Ferguson - Saint Louis, MO	City of Gulfport - Gulfport, MS
City of Fitchburg - Fitchburg, MA	City of Guntersville - Guntersville, AL
City of Fitchburg - Medford, MA	City of Hallandale Beach - Hallandale, FL
City of Fitchburg Board Of Health, - Fitchburg, MA	City of Hanford - Hanford, CA

City of Harlan - Harlan, KY	City of Lafayette - Lafayette, LA
City of Harlingen - Harlingen, TX	City of Lafollette Tax - La Follette, TN
City of Harrison Ohio Tax - Harrison, OH	City of Lake Wales - Lake Wales, FL
City of Harrisonburg - Harrisonburg, VA	City of Lake Worth - Lake Worth, TX
City of Hartsville - Hartsville, SC	City of Lakeland - Lakeland, FL
City of Hattiesburg City Clerks Off - Hattiesburg, MS	City of Lakewood - Lakewood, WA
City of Hawthorne - Fresno, CA	City of Lakewood - Denver, CO
City of Hayward - Hayward, CA	City of Lakewood Finance Dept - Lakewood, CA
City of Hazard - Hazard, KY	City of Lancaster - Fresno, CA
City of Hemet - Hemet, CA	City of Lancaster - Lancaster, SC
City of Henderson - Henderson, NV	City of Lapeer Treasurer - Lapeer, MI
City of Hendersonville - Hendersonville, TN	City of Laredo - Laredo, TX
City of Hendersonville - Charlotte, NC	City of Laredo Health Dept - Laredo, TX
City of Hialeah - Miami, FL	City of Las Vegas - Los Angeles, CA
City of Hialeah - Orlando, FL	City of Lauderdale Lakes - Fort Lauderdale, FL
City of Highland - Highland, CA	City of Lauderhill - Lauderhill, FL
City of Hilliard - Hilliard, OH	City of Laurinburg - Laurinburg, NC
City of Hillsdale - Hillsdale, MI	City of Lavista - La Vista, NE
City of Hobbs - Hobbs, NM	City of Lawrenceburg - Lawrenceburg, TN
City of Hollywood - Hollywood, FL	City of Lawrenceville/Tax - Lawrenceville, GA
City of Homestead - Homestead, FL	City of Lawton - Lawton, OK
City of Hoover - Birmingham, AL	City of Layton - Layton, UT
City of Hopkinsville - Hopkinsville, KY	City of Leadington - Leadington, MO
City of Houston - Houston, TX	City of Lebanon - Lebanon, TN
City of Houston Health & Human - Houston, TX	City of Lebanon - Lebanon, OH
City of Huber Heights - Dayton, OH	City of Lees Summit - Lee's Summit, MO
City of Huntington Beach - Huntington Beach, CA	City of Leesburg - Leesburg, FL
City of Huntsville - Huntsville, AL	City of Lewisville - Lewisville, TX
City of Independence Health Dept - Independence, MO	City of Lincoln Park - Lincoln Park, MI
City of Indio - Indio, CA	City of Livonia - Livonia, MI
City of Inglewood - Inglewood, CA	City of Lodi - Fresno, CA
City of Inverness - Inverness, FL	City of Lomita - Lomita, CA
City of Irving - Irving, TX	City of Long Beach - Long Beach, CA
City of Jackson - Jackson, TN	City of Longmont - Longmont, CO
City of Jacksonville - Jacksonville, NC	City of Longview - Longview, WA
City of Janesville - Janesville, WI	City of Lorain Health Dept - Lorain, OH
City of Jefferson - Jefferson City, MO	City of Los Angeles - Pasadena, CA
City of Johnson City - Johnson City, TN	City of Los Angeles - Los Angeles, CA
City of Jonesboro City Coll - Jonesboro, AR	City of Los Angeles Ofc Of - Los Angeles, CA
City of Joplin - Joplin, MO	City of Los Banos - Los Banos, CA
City of Joplin Health Dept - Joplin, MO	City of Louisville - Louisville, CO
City of Kankakee - Kankakee, IL	City of Loveland Sales Tax Adm - Loveland, CO
City of Kansas City - Kansas City, KS	City of Lubbock - Lubbock, TX
City of Kansas City - Kansas City, MO	City of Lumberton - Lumberton, NC
City of Kennewick - Kennewick, WA	City of Lynchburg - Lynchburg, VA
City of Kentwood-Tax - Kentwood, MI	City of Lynn - Lynn, MA
City of Kilgore - Kilgore, TX	City of Madera - Madera, CA
City of Kingman - Kingman, AZ	City of Madison Heights - Madison Heights, MI
City of La Crosse Treasurer - La Crosse, WI	City of Madison Inspect Unit - Madison, WI
City of La Mesa Business Licens - La Mesa, CA	City of Madison Treasurer - Madison, WI
City of La Verne - La Verne, CA	City of Madisonville - Madisonville, KY
City of Lacey - Lacey, WA	City of Mansfield - Mansfield, OH
	City of Maplewood - Saint Louis, MO

City of Marion - Marion, NC	City of New Philadelphia - New Philadelphia, Oh
City of Marquette - Marquette, MI	City of Newark - Newark, Ca
City of Martin Business License - Martin, TN	City of Newberry - Newberry, Sc
City of McMinnville - McMinnville, TN	City of Newnan - Newnan, Ga
City of Mcallen - Mcallen, TX	City of Newport - Newport, Tn
City of Mcallen Health Dept - Mcallen, TX	City of Newport - Newport, Ky
City of Mcallen Tax Office - Mcallen, TX	City of Newport News - Newport News, VA
City of McKinney - McKinney, TX	City of Nicholasville - Nicholasville, KY
City of McKinney Code Svc/Food - McKinney, TX	City of Niles - Niles, OH
City of Memphis, Tennessee - Memphis, TN	City of Nogales - Nogales, AZ
City of Merced - Merced, CA	City of Norman - Norman, OK
City of Mesa - Mesa, AZ	City of North Augusta - North Augusta, SC
City of Mesquite - Mesquite, TX	City of North Bend - North Bend, OR
City of Mesquite-Health Dept - Mesquite, TX	City of North Charleston - North Charleston, SC
City of Methuen - Methuen, MA	City of North Little Rock - North Little Rock, AR
City of Miami - Miami, FL	City of North Myrtle Beach - North Myrtle Beach, SC
City of Miami Gardens - Miami Gardens, FL	City of North Richland Hills - North Richland Hills, TX
City of Middlesborough - Middlesboro, KY	City of Northampton - Northampton, MA
City of Middletown - Middletown, CT	City of Northampton - Woburn, MA
City of Middletown - Middletown, OH	City of Northglenn - Northglenn, CO
City of Midland - Midland, TX	City of Northglenn - Denver, CO
City of Milford - Milford, DE	City of Novato - Novato, CA
City of Milford - Cincinnati, OH	City of Novi - Detroit, MI
City of Milford Health Dept - Milford, CT	City of Oakbrook Terrace - Oakbrook Terrace, IL
City of Milledgeville - Milledgeville, GA	City of Oakland - San Francisco, CA
City of Milpitas - Milpitas, CA	City of Ocean Springs Mississi - Ocean Springs, MS
City of Milton - Milton, FL	City of Ontario - Ontario, CA
City of Milwaukee - Milwaukee, WI	City of Orangeburg - Orangeburg, SC
City of Mobile - Birmingham, AL	City of Ormond Beach - Ormond Beach, FL
City of Mobile - Mobile, AL	City of Oroville - Oroville, CA
City of Modesto - Modesto, CA	City of Owensboro - Owensboro, KY
City of Moline - Moline, IL	City of Oxnard - Oxnard, CA
City of Monroe - Monroe, GA	City of Paducah - Louisville, KY
City of Montebello - Fresno, CA	City of Paintsville - Paintsville, KY
City of Montgomery - Montgomery, AL	City of Palatka - Palatka, FL
City of Montgomery - Birmingham, AL	City of Palm Bay - Palm Bay, FL
City of Monticello - Monticello, KY	City of Palmdale - Palmdale, CA
City of Mount Pleasant - Mount Pleasant, TX	City of Papagould - Paragould, AR
City of Mount Sterling - Mount Sterling, KY	City of Paramount - Paramount, CA
City of Murray - Murray, KY	City of Parma Div Of Tax - Cleveland, OH
City of Murrieta - Murrieta, CA	City of Parma Heights - Parma Heights, OH
City of Muscle Shoals - Muscle Shoals, AL	City of Pasadena - Pasadena, CA
City of Muskegon - Muskegon, MI	City of Pasadena Health Dept - Pasadena, TX
City of Muskegon - Chicago, IL	City of Pearl - Pearl, MS
City of Muskogee - Muskogee, OK	City of Pelham - Pelham, AL
City of Myrtle Beach - Myrtle Beach, SC	City of Pembroke Pines - Pembroke Pines, FL
City of Nacogdoches - Nacogdoches, TX	City of Peoria - Peoria, IL
City of Nashua - Nashua, NH	City of Petoskey - Petoskey, MI
City of Natchez - Natchez, MS	City of Philadelphia - Philadelphia, PA
City of New Bern Tax Collector - Charlotte, NC	City of Phoenix - Phoenix, AZ
City of New Braunfels - New Bruanfels, TX	City of Pickerington - Pickerington, OH
City of New Iberia - New Iberia, La	
City of New Orleans - New Orleans, La	

City of Pine Bluff - Pine Bluff, AR	City of Salem Treasurer - Salem, VA
City of Pinellas Park - Pinellas Park, FL	City of Salisbury - Salisbury, MD
City of Pittsburg - Pittsburg, KS	City of San Angelo - San Angelo, TX
City of Pittsfield - Pittsfield, MA	City of San Clemente - San Clemente, CA
City of Placentia - Placentia, CA	City of San Diego - San Diego, CA
City of Placerville - Placerville, CA	City of San Jose - San Jose, CA
City of Plano - Plano, TX	City of San Jose - San Francisco, CA
City of Plant City - Plant City, FL	City of San Juan Capistrano - San Juan Capistrano, CA
City of Plantation - Fort Lauderdale, FL	City of San Marcos - San Marcos, CA
City of Pompano Beach - Pompano Beach, FL	City of San Pablo - San Pablo, CA
City of Pontiac - Detroit, MI	City of Sandy Springs Revenue - Sandy Springs, GA
City of Pontiac - Eaton Rapids, MI	City of Sanford - Sanford, NC
City of Pontiac Business Licensing - Pontiac, MI	City of Santa Clara - Santa Clara, CA
City of Poplar Bluff - Poplar Bluff, MO	City of Santa Fe Springs - Santa Fe Springs, CA
City of Port Hueneme - Fresno, CA	City of Saraland - Saraland, AL
City of Port Orange - Port Orange, FL	City of Sarasota - Sarasota, FL
City of Port Orchard - Port Orchard, WA	City of Savannah - Savannah, GA
City of Portage - Portage, MI	City of Scottsdale - Scottsdale, AZ
City of Portland - Portland, OR	City of Searcy - Searcy, AR
City of Portland Treasury - Lewiston, ME	City of Sedalia - Sedalia, MO
City of Poway - Poway, CA	City of Selma - Selma, AL
City of Prattville - Prattville, AL	City of Seminole - Seminole, FL
City of Prescott - Prescott, AZ	City of Seneca - Seneca, SC
City of Prestonburg - Prestonsburg, KY	City of Sevierville Tax - Sevierville, TN
City of Pueblo - Pueblo, CO	City of Shawnee - Shawnee, KS
City of Puyallup - Seahurst, WA	City of Sheboygan - Sheboygan, WI
City of Rainbow City - Rainbow City, AL	City of Shelbyville - Shelbyville, KY
City of Rancho Cucamonga - Rancho Cucamonga, CA	City of Shelbyville - Shelbyville, TN
City of Redlands - Redlands, CA	City of Shepherdsville Ky - Shepherdsville, KY
City of Redlands - Fresno, CA	City of Show Low - Show Low, AZ
City of Redwood City - Redwood City, CA	City of Shreveport - Shreveport, LA
City of Reno - Reno, NV	City of Sierra Vista - Sierra Vista, AZ
City of Revere - Revere, MA	City of Sikeston - Sikeston, MO
City of Revere Board Of Health - Revere, MA	City of Sioux Falls - Sioux Falls, SD
City of Rialto - Rialto, CA	City of Slidell - Slidell, LA
City of Richmond Finance Dept - Richmond, KY	City of Smyrna - Smyrna, GA
City of Riverdale - Riverdale, GA	City of Snellville - Snellville, GA
City of Roanoke - Roanoke, VA	City of Somers Point - Somers Point, NJ
City of Roanoke Rapids - Roanoke Rapids, NC	City of South Ogden - Bountiful, OH
City of Roanoke Treasurer - Roanoke, VA	City of South Pasadena - South Pasadena, CA
City of Rock Hill - Rock Hill, SC	City of Southhaven - Southaven, MS
City of Rockingham Tax Dept - Rockingham, NC	City of Sparks - Sparks, NV
City of Rocky Mount - Rocky Mount, NC	City of Spokane - Spokane, WA
City of Rogers City Clerks Ofc - Rogers, AR	City of Springdale - Springdale, AR
City of Roswell - Roswell, GA	City of Springfield - Springfield, MA
City of Roswell - Roswell, NM	City of Springfield - Woburn, MA
City of Roswell - Dallas, TX	City of Springfield - Springfield, TN
City of Rowlett - Rowlett, TX	City of Springfield Dept of - Springfield, MO
City of Sacramento - Sacramento, CA	City of St Cloud - St Cloud, FL
City of Saginaw - Saginaw, MI	City of St Cloud - St Cloud, MN
City of Saint Louis - Saint Louis, MO	City of St Joseph - St Joseph, MO
City of Salem - Income Tax - Salem, OH	City of St Louis Park - St Louis Park, MN

City of St Matthews - Louisville, KY	City of Waxahachie - Waxahachie, TX
City of St Peters - Saint Peters, MO	City of Waycross - Waycross, GA
City of Starkville - Starkville, MS	City of Waynesboro - Park, VA
City of Statesville - Statesville, NC	City of Weatherford - Weatherford, TX
City of Staunton Virginia - Staunton, VA	City of Webster - Webster, TX
City of Sterling Heights - Detroit, MI	City of Webster Groves - Webster Groves, MO
City of Stockbridge - Stockbridge, GA	City of Wenatchee - Wenatchee, WA
City of Stonecrest - Livonia, GA	City of Weslaco - Weslaco, TX
City of Stuart - Stuart, FL	City of West Allis - West Allis, WI
City of Sugar Hill - Sugar Hill, GA	City of West Beuchel - Louisville, KY
City of Sugar Land - Sugar Lane, TX	City of West Jordan - West Jordan, UT
City of Sunrise - Sunrise, FL	City of West Minster - Westminster, CA
City of Surprise - Surprise, AZ	City of West Monroe - West Monroe, LA
City of Sylacauga - Sylacauga, AL	City of West Sacramento - West Sacramento, CA
City of Tallahassee - Tallahassee, FL	City of Westfield - Westfield, MA
City of Tampa - Tampa, FL	City of Westland - Detroit, MI
City of Tarpon Springs - Tarpon Springs, FL	City of Westminster - Westminster, MD
City of Temecula - Temecula, CA	City of Westminster - Denver, CO
City of Tempe - Tempe, AZ	City of Wheat Ridge - Wheat Ridge, CO
City of Tempe Tax - Phoenix, AZ	City of White Bear Lake - Saint Paul, MN
City of Terrell - Terrell, TX	City of Whiteville - Whiteville, NC
City of Texarkana Texas - Texarkana, TX	City of Whittier Public Servic - Whittier, CA
City of Thomasville Tax Dept - Thomasville, GA	City of Wichita - Wichita, KS
City of Thomson - Thomson, GA	City of Wickliffe - Wickliffe, OH
City of Thornton - Thornton, CO	City of Windcrest - San Antonio, TX
City of Tiffin - Tiffin, OH	City of Woodstock - Woodstock, GA
City of Tifton - Tifton, GA	City of Worcester - Worcester, MA
City of Torrance - Torrance, CA	City of Xenia - Xenia, OH
City of Trotwood - Trotwood, OH	City of Yuba - Yuba City, CA
City of Troy - Troy, AL	City of Yucaipa - Yucaipa, CA
City of Tucson - Tucson, AZ	City Recorder - Mc Minnville, TN
City of Tulare - Tulare, CA	City Tax Collector - Cleveland, TN
City of Tulsa Dept of Finance - Tulsa, OK	City Tax Collector - Decherd, TN
City of Tupelo - Tupelo, MS	City Treasurer - Hampton, VA
City of Turlock - Turlock, CA	City Treasurer - Waynesboro, VA
City of Tustin - Tustin, CA	City Treasurer - Manitowoc, WI
City of Union City - Union City, GA	City Treasurer - Fredericksburg, VA
City of Union City - Union City, TN	City Treasurer - Louisville, KY
City of Upland - Fresno, CA	City/County of Mobile - Birmingham, AL
City of Vallejo - Vallejo, CA	Clackamas Co Tax Collector - Portland, OR
City of Vancouver Washington - Vancouver, WA	Clallam County Treasurer - Port Angeles, WA
City of Venice - Venice, FL	Claremont City Health Dept - Claremont, NH
City of Ventura - Ventura, CA	Clark County - Seattle, WA
City of Vicksburg - Vicksburg, MS	Clark County Assessor - Las Vegas, NV
City of Victorville - Victorville, CA	Clark County Clerk - Las Vegas, NV
City of Vienna - Vienna, WV	Clark County Dept of Business - Las Vegas, NV
City of Virginia Beach Treas - Virginia Beach, VA	Clark County Health Dept - Vancouver, WA
City of Visalia - Visalia, CA	Clarke County Tax Commissioner - Athens, GA
City of Vista - Vista, CA	Clay County Collector - Liberty, MO
City of Warner Robins - Warner Robins, GA	Clay County Tax Assessor-Collector - Green Cove Springs, FL
City of Warwick - Warwick, RI	Clayton County - Atlanta, GA
City of Warwick-Tax - Boston, MA	Clear Creek ISD Tax Office - Dallas, TX
City of Waterbury - Waterbury, CT	

Clerk Of Circiut Court - Frederick, MD
 Clerk Of Circuit Court - Elkton, MD
 Clerk Of Circuit Court - Easton, MD
 Clerk Of Circuit Court - Prince Frederick, MD
 Clerk Of Circuit Court - Manassas, VA
 Clerk Of Circuit Court - Towson, MD
 Clerk Of Circuit Court - Salem, VA
 Clerk Of Circuit Court For - Centreville, MD
 Clerk Of Superior Court - Waynesboro, GA
 Clerk Of The Court - Annapolis, MD
 Clerk's Office - Harrisonburg, VA
 Cleveland County Tax Collector - Shelby, NC
 Cleveland County Treasurer - Norman, OK
 CLIA Laboratory Program - Portland, OR
 Clifton Health Department - Clifton, NJ
 Clinton City Tax Collector - Clinton, TN
 Cobb County Tax Collector - Marietta, Ga
 Cochise County Health Department - Wilcox, AZ
 Cochise County Treasurer - Bisbee, AZ
 Cocke County Trustee - Newport, TN
 Coconino County Dept of Health Svcs - Flagstaff, AZ
 Coconino County Treasurer - Flagstaff, AZ
 Coffee County Revenue Comm - Elba, AL
 Coffee County Tax Commissioner - Douglas, GA
 Coffee County Trustee - Manchester, TN
 Colbert Co Judge Of Probate - Tuscumbia, AL
 Colbert County - Muscle Shoals, AL
 Colbert County Revenue Comm - Tuscumbia, AL
 Cole County Tax Collector - Jefferson City, MO
 Collector Of Revenue - Camdenton, MO
 Collector Of Revenue - Saint Louis, MO
 Collector Of Taxes Wallingford - Wallingford, CT
 College Twmsp Municipal Office - State College, PA
 Collier County Tax Collector - Naples, FL
 Collin County Tax Assessor Col - Mckinney, TX
 Colonial Heights Circuit Court - Colonial Heights, VA
 Colony - The Colony, TX
 Colorado Dept of Agriculture - Denver, CO
 Colorado Dept of Agriculture - Broomfield, CO
 Colorado Dept of Revenue - Denver, CO
 Colorado Dept of Revenue - Lakewood, CO
 Colorado State Treasurer - Denver, CO
 Colquitt County Tax Commission - Moultrie, GA
 Columbia City Tax Collector - Columbia, TN
 Columbia County Clerk Of Courts - Evans, GA
 Columbia County Tax Collector - Lake City, FL
 Columbia County Tax Commissioner - Evans, GA
 Columbia Township Jedz Tax Dept - Cincinnati, OH
 Columbiana County Health Dept. - Lisbon, OH
 Columbus Bar Association - Columbus, OH
 Columbus City Treasurer - Columbus, OH
 Columbus County Tax Admn. - Whiteville, NC
 Columbus Law Library Assoc - Columbus, OH
 Comal County Tax Assessor-Collector - San Antonio, TX
 Comanche Co Treasurer - Lawton, OK
 Comanche County Health Dept - Lawton, OK
 Comdisco Inc - Des Plaines, IL
 Commerce Township Treasurer - Detroit, MI
 Commission of Revenue - Chesapeake, VA
 Commissioner of Insurance - Baton Rouge, LA
 Commissioner of Revenue - Williamsburg, VA
 Commissioner of Revenue - Danville, VA
 Commissioner of Revenue - Hartford, CT
 Commissioner of The Revenue - Leesburg, VA
 Commissioner of The Revenue - Charlottesville, VA
 Commissioner of The Revenue - Colonial Heights, VA
 Commonwealth Code Inspection - Chambersburg, PA
 Commonwealth of Massachusetts - Boston, MA
 Commonwealth of Massachusetts - Danvers, MA
 Commonwealth of Pennsylvania - Harrisburg, PA
 Commonwealth of Pennsylvania - Philadelphia, PA
 Commonwealth of Virginia - Richmond, VA
 Comptroller of Florida - Tallahassee, FL
 Comptroller of The Treasury - Annapolis, MD
 Conestoga Valley School - Lancaster, PA
 Connecticut Dept of Revenue - Hartford, CT
 Connecticut Secretary Of State - Hartford, CT
 Contra Costa County - Concord, CA
 Contra Costa County Tax Collec - San Francisco, CA
 Contra Costa County Tax Collector - Los Angeles, CA
 Contra Costa County Treasurer - Martinez, CA
 Contra Costa Health Services - Martinez, CA
 Controller Anne Arundel Co - Annapolis, MD
 Cook County Dept of Public Health - Bridgeview, IL
 Cook County Treasurer - Chicago, IL
 Cooke Co. Appraisal District - Gainesville, TX
 Cooke County Tax Dept - Gainesville, TX
 Cookeville City Tax Collector - Cookeville, TN
 Coos County Tax Office - Coquille, OR
 Corbin City Tax Collector - Corbin, KY
 Corporations Division - Baton Rouge, LA
 Corpus Christi-Nueces County - Corpus Christi, TX
 Corsicana ISD Tax Office - Corsicana, TX
 Corsicana-Navarro County - Corsicana, TX
 Coshocton Public Health District - Coshocton, OH
 County Clerk - Sinton, TX
 County Clerk - Riverside, CA
 County Clerk Guadalupe County - Seguin, TX
 County Clerk's Office - Las Vegas, NV
 County of Albemarle - Charlottesville, VA
 County of Bexar - San Antonio, TX
 County of Butte Weights & Meas - Oroville, CA

County of Charleston - Charleston, SC
 County of Delaware Weights & - Media, PA
 County of Durham - Durham, NC
 County of Fairfax - Fairfax, VA
 County of Fairfax Office Of Finance - Fairfax, VA
 County of Fresno - Fresno, CA
 County of Hanover - Richmond, VA
 County of Kern - Bakersfield, CA
 County of Lexington - Lexington, SC
 County of Lexington - Charlotte, NC
 County of Los Angeles - South Gate, CA
 County of Los Angeles - Norwalk, CA
 County of Los Angeles - Los Angeles, CA
 County of Los Angeles Tax Coll - Los Angeles, CA
 County of Loudoun - Leesburg, VA
 County of Madera - Madera, CA
 County of Marin - Novato, CA
 County of Marin - San Rafael, CA
 County of Mendocino - Ukiah, CA
 County of Merced - Merced, CA
 County of Mobile - Mobile, AL
 County of Monterey - Salinas, CA
 County of Orange - Santa Ana, CA
 County of Richmond - Charlotte, NC
 County of Riverside - Riverside, CA
 County of Rockbridge - Lexington, VA
 County of Sacramento - Ranch Cordova, CA
 County of Sacramento - Sacramento, CA
 County of Sacramento Emd - Mather, CA
 County of San Bernardino - San Bernardino, CA
 County of San Diego - San Diego, CA
 County of San Joaquin - Stockton, CA
 County of San Luis Obispo - San Luis Obispo, CA
 County of Santa Barbara - Santa Barbara, CA
 County of Santa Clara - San Jose, CA
 County of Seiver - Sevierville, TN
 County of Tulare - Visalia, CA
 County of Ventura - Ventura, CA
 County of Ventura Departments - Carmarillo, CA
 County of Volusia - Tampa, FL
 County of Volusia - Jacksonville, FL
 County of Volusia Financial - Daytona Beach, FL
 County of York - Yorktown, VA
 County of York - Baltimore, MD
 County Treasurer - Olathe, KS
 Coweta County Tax Collector - Newnan, GA
 Cowlitz County Treasurer - Kelso, WA
 Craighead County Collector - Jonesboro, AR
 Craven County Tax Collector - New Bern, NC
 Crawford Co Health Department - Bucyrus, OH
 Crossville City Tax Collector - Crossville, TN
 CT Dept of Agriculture - Hartford, CT
 Cullman County Sales Tax - Cullman, AL
 Culpeper County Treasurer - Culpeper, VA
 Cumberland Cnty Dept of Health - Millville, NJ
 Cumberland County Tax Collector - Atlanta, GA
 Curry County Treasurer - Clovis, NM
 Cypress-Fairbanks ISD Tax Office - Houston, TX
 Dade County Tax Collector - Miami, FL
 Dallas County - Selma, AL
 Dallas County Clerk - Dallas, TX
 Dallas County Tax Assessor - Dallas, TX
 Daniel L Carlton Treasurer - Jenison, MI
 Danville Schools - Danville, KY
 Darke County Health Dept - Greenville, OH
 Darlington County Treasurer - Darlington, SC
 DATCP - Milwaukee, WI
 Davidson County Clerk - Nashville, TN
 Davidson County Tax Collector - Lexington, NC
 Davie County Tax Collector - Mocksville, NC
 Daviess County Sheriff - Owensboro, KY
 Davis County Assesor - Farmington, UT
 Dawson Clerk Of Superior Court - Dawsonville, GA
 Dawson County Business License - Dawsonville, GA
 DC Treasurer - Washington, DC
 Dearborn City Treasurer (Wayne) - Lansing, MI
 Dearborn County Treasurer - Lawrenceburg, IN
 Deer Park Isd Tax Office - Deer Park, TX
 Defiance County Auditor - Defiance, OH
 Defiance County Health Dept - Defiance, OH
 Dekalb County Tax Commission - Atlanta, GA
 Del Rosario Shirley - Tampa, FL
 Delaware County Auditor - Delaware, OH
 Delaware County Health Dept - Muncie, IN
 Delaware County Treasurer - Muncie, IN
 Delaware County Treasurer - Delaware, OH
 Delaware Dept of Agriculture - Dover, DE
 Delaware Dept of Finance - Wilmington, DE
 Delaware Dept of Labor - Philadelphia, PA
 Delaware Division Of Revenue - Wilmington, DE
 Delaware General Health Dist - Delaware, OH
 Delaware State Escheator - Wilmington, DE
 Delta Township Treasurer (Eaton) - Lansing, MI
 Dennis Municipal Tax Collector - Medford, MA
 Denton County - Denton, TX
 Denton County Clerk - Denton, TX
 Denver County Tax Collector - Denver, CO
 Denver Dept of Excise & Licenses - Denver, CO
 Denver Manager Of Revenue - Denver, CO
 Department of Conservation - Sacramento, CA
 Department of Agriculture - Hartford, CT
 Department of Housing - Frankfort, KY
 Department of Labor & Industry - Harrisburg, PA
 Department of Revenue - Atlanta, GA
 Department of Revenue - Helena, MT
 Department of State - Denver, CO

Department of State - Tallahassee, FL
 Department of State - Harrisburg, PA
 Department of Tax And Revenue - Charleston, WV
 Dept of Agriculture - Augusta, ME
 Dept of Alcoholic Bev Control - Sacramento, CA
 Dept of Finance & Admin - Little Rock, AR
 Dept of Financial Institutions - Milwaukee, WI
 Dept of Inspections & Appeals - Des Moines, IA
 Dept of Insurance & State - Tallahassee, FL
 Dept of Labor & Training - Cranston, RI
 Dept of Plant Industry - Pendleton, SC
 Dept of Revenue Services - Hartford, CT
 Deschutes County Tax Collector - Bend, OR
 Desoto County Tax Collector - Hernando, MS
 Desoto Health Department - Desoto, TX
 DHH/OPH Sanitarian Services - New Orleans, LA
 Dickson City Tax Collector - Dickson, TN
 Dickson County Clerk - Dickson, TN
 Dickson County Trustee - Charlotte, TN
 Dir Of Taxation - Topeka, KS
 Director Of Finance - Madisonville, KY
 District Court 12-1-01 - Harrisburg, PA
 Div Of State Police Records - West Trenton, NJ
 Division Of Occupational Safety - San Bernardino, CA
 Division Of Public Health - Indianapolis, IN
 Division Of Regulatory Svcs - Lexington, KY
 Division Of Revenue - Lexington, KY
 Division Of State Lands - Salem, OR
 Division Of Taxation Rhode Is - Providence, RI
 Don Wilkinson Agency Inc - Kingston, PA
 Don Wilkinson Agency Inc - Berwick, PA
 Dona Ana County Treasurer - Las Cruces, NM
 Dorchester County Treasurer - Saint George, SC
 Dorchester County Treasurer - Atlanta, GA
 Douglas County Tax Collector - Medford, OR
 Douglas County Tax Commission - Douglasville, GA
 Douglas County Treasurer - Castle Rock, CO
 Douglas County Treasurer - Omaha, NE
 Dover Health Department - Dover, NJ
 Dubois County Treasurer - Jasper, IN
 Durham County Register Of Deeds - Durham, NC
 Durham County Tax Collector - Charlotte, NC
 Duval County Tax Assessor-Collector - Jacksonville, FL
 Dyersburg City Recorder - Dyersburg, TN
 Dyersburg City Tax Collector - Dyersburg, TN
 Earl Bullock Dallas Co Clerk - Dallas, TX
 Earned Income Tax Officer - Somerset, PA
 East Hartford Town Tax Collector - Hartford, CT
 East Haven Tax Collector - East Haven, CT
 East Pikeland Township - Kimberton, PA
 East Stroudsburg Borough - East Stroudsburg, PA
 Easton Town Tax Collector (Talbot) - Easton, MD
 Eastpointe City Treasurer (Macomb) - Eastpointe, MI
 Ector County Appraisal Dist - Odessa, TX
 Ector County Clerk - Odessa, TX
 Eddy County Tax Collector - Carlsbad, NM
 Egg Harbor Township - Egg Harbor Township, NJ
 El Dorado Co. Recorder/Clerk - Placerville, CA
 El Dorado County - Placerville, CA
 El Dorado County Tax Collector - Placerville, CA
 El Dorado Environmental Mgmt - Placerville, CA
 El Paso County Colorado - Colorado Springs, CO
 El Paso County Dept. Of Health & - Colorado Springs, CO
 El Paso Tax Assessor-Collector - El Paso, TX
 Elkhart County Health Dept - Goshen, IN
 Elkhart County Treasurer - Goshen, IN
 Elkin City Tax Collector - Elkin, NC
 Elliot Trading Limited - Aurora, ON
 Ellis County Clerk - Waxahachie, TX
 Ellis County Tax Assessor-Collector - Waxahachie, TX
 Elyria City Health Dept - Elyria, OH
 Employment Development Dept - Sacramento, CA
 Employment Security Dept - Seattle, WA
 Encorp Pacific (Canada) - Burnaby, BC
 Environmental Health Fund - Pittsburgh, PA
 EPRA - Truro, NS
 Erath County Tax Assessor-Collector - Stephenville, TX
 Erie County Comptrollers - Cheektowaga, NY
 Erie County Comptrollers - Buffalo, NY
 Erie County Health Dept - Sandusky, OH
 Escambia County Tax Collector - Pensacola, FL
 Etowah County Sales & Use Tax - Hartselle, AL
 Extension Desk Of Kansas Customer - Topeka, KS
 Fairfield Dept of Health - Lancaster, OH
 Fannin County Appraisal District - Bonham, TX
 Fargo Cass Public Health - Fargo, ND
 Faulkner County Tax Collector - Conway, AR
 Fayette County Health Dept - Fayetteville, WV
 Fayette County Health Dept - Washington Court House, OH
 Fayette County Tax Collector - Lexington, KY
 Fayette County Tax Collector - Fayetteville, WV
 Fayette County Tax Commissioner - Fayetteville, GA
 Fennell Container Company - North Charleston, SC
 Financial Credit Network - Visalia, CA
 Findlay City Health Dept. - Findlay, OH
 Flint Township Treasurer (Genesee) - Detroit, MI
 Florence County Treasurer - Florence, SC
 Florida Department of State - Tallahassee, FL

Florida Department Revenue - Tallahassee, FL
 Florida Dept of AGR and Consumer - Tallahassee, FL
 Florida Dept of Agriculture - Tallahassee, FL
 Florida Dept of Financial Svc - Tallahassee, FL
 Floyd County Sheriff - Prestonsburg, KY
 Floyd County Tax Collector - Rome, GA
 Floyd County Treasurer - Evansville, IN
 Fond Du Lac City Collector (Fond Du Lac) - Fond Du Lac, WI
 Fond Du Lac Co Health Dept - Fond Du Lac, WI
 Food And Drug Administration - St Louis, MO
 Forrest Co Tax Collector - Hattiesburg, MS
 Forsyth Co Business License - Cumming, GA
 Forsyth Co Tax Commissioner - Cumming, GA
 Forsyth County Tax Collector - Winston-Salem, NC
 Fort Bend County Tax Assessor-Collector - Houston, TX
 Fountainhead Mud (Harris) - Houston, TX
 Franchise Tax Board - Sacramento, CA
 Franklín County Trustee - Winchester, TN
 Franklin County Auditor - Columbus, OH
 Franklin County Clerk - Winchester, TN
 Franklin County Clerk - Frankfort, KY
 Franklin County Tax Collector - Union, Mo
 Franklin County Tax Collector - Frankfort, KY
 Franklin Municipal Tax Collector - Medford, MA
 Frederick County Health Dept - Frederick, DE
 Frenchtown Township Treasurer (Monroe) - Monroe, MI
 Fresno County Clerk - Fresno, CA
 Fresno County Tax Collector - Fresno, CA
 Fresno County Treasurer - Fresno, CA
 Frisco Development Services - Frisco, TX
 Frisco Isd - Frisco, TX
 Front Royal Town Tax Collector - Front Royal, VA
 Fruitland City Tax Collector (Wicomico) - Fruitland, MD
 Fulton County Clerk - Atlanta, GA
 Fulton County Tax Commissioner - Atlanta, GA
 Fulton County Treasurer - Wauseon, OH
 GA Dept of Revenue - Atlanta, GA
 Gainesville City Tax Collector - Gainesville, GA
 Gallena Park ISD Tax Collector - Galena Park, TX
 Gallia County Health Dept - Gallipolis, OH
 Galveston County Tax Office - Galveston, TX
 Gardner Municipal Tax Collector - Gardner, MA
 Garfield County Health Dept - Enid, OK
 Garfield County Treasurer - Enid, OK
 Garfield Township Treasurer (Grand Traverse) - Traverse City, MI
 Garland County - Hot Springs, AR
 Garland Isd Tax Office - Garland, TX
 Gaston County Tax Collector - Gastonia, NC
 Gateway Dist. Health Dept - Owingsville, KY
 GCDHES - Globe, AZ
 Geauga County Auditor - Chardon, OH
 Gen Treasurer State Of Ri - Providence, RI
 Genoa Township - Brighton, MI
 Georgetown City Tax Collector - Georgetown, KY
 Georgetown County Treasurer - Columbia, SC
 Georgetown Scott County - Georgetown, KY
 Georgia Dept of Agriculture - Atlanta, GA
 Georgiadis Debra - Campbell, OH
 Gibson County Recorder - Princeton, IN
 Gila County Division Of Health - Payson, AZ
 Gila County Treasurer - Globe, AZ
 GK Skaggs - Irvine, CA
 Glassboro Economic Development - Glassboro, NJ
 Glick & Glick - Rockwall, TX
 Gloucester County Dept of Health - Sewell, NJ
 Gloucester County Tax Collector - Gloucester, VA
 Glynn County - Brunswick, GA
 Goose Creek CISD Tax Office - Baytown, TX
 Grafton Village Treasurer - Grafton, WI
 Grand Rapids Twp Treasurer - Grand Rapids, MI
 Grant County Health Dept - Marion, IN
 Grant County Health District - Moses Lake, WA
 Grant County Tax Collector - Ephrata, WA
 Grapevine Colleyville Tax Office - Grapevine, TX
 Graves County Sheriff - Mayfield, KY
 Grayson County Health Dept - Denison, TX
 Green Bay City Collector (Brown) - Green Bay, WI
 Greene County Collector Of Revenue - Springfield, MO
 Greene County Combined Health - Xenia, OH
 Greene County Trustee - Greeneville, TN
 Greeneville City Tax Collector - Greeneville, TN
 Greenville County Tax - Columbia, SC
 Gregg County Clerk - Longview, TX
 Gregg County Tax Assessor-Collector - Longview, TX
 Gross Income Tax (New Jersey) - Trenton, NJ
 Guadalupe County Assessor/Coll - Seguin, TX
 Guernsey Co Gen Health Dist - Cambridge, OH
 Guernsey County Auditor - Cambridge, OH
 Guilford County Tax Collector - Charlotte, NC
 Gwinnet County Licensing & Rev - Lawrenceville, GA
 Gwinnett County Tax Commissioner - Lawrenceville, GA
 HAB BPT - Lehigh Valley, PA
 HAB-BPT - Bangor, PA
 Habersham County Clerk - Clarkesville, GA
 Hagerstown City Tax Collector - Hagerstown, MD
 Halifax County Tax Collector - Halifax, NC

Hall County Building Insptn - Gainesville, GA
 Hall County Tax Collector - Gainesville, GA
 Hamblen County Tax Collector - Morristown, TN
 Hamilton County Auditor - Cincinnati, OH
 Hamilton County Clerk - Chattanooga, TN
 Hamilton County Treasurer - Noblesville, IN
 Hamilton County Trustee - Chattanooga, TN
 Hamilton Twp Div. Of Health - Trenton, NJ
 Hampton City Treasurer - Hampton, VA
 Hancock County Health Dept - Greenfield, IN
 Hancock County Health Dept - New Cumberland, WV
 Hancock County Tax Collector - New Cumberland, WV
 Hancock County Treasurer - Greenfield, IN
 Hancock Public Health - Findlay, OH
 Hardin County Auditor - Kenton, OH
 Hardin County Tax Collector - Elizabethtown, KY
 Harford County Clerk of - Bel Air, MD
 Harford County Environmental Health - Bel Air, MD
 Harford County Government - Baltimore, MD
 Harlan City Tax Collector - Harlan, KY
 Harlan County HC - Harlan, KY
 Harnett Co Tax Administrator - Lillington, NC
 Harris County - Houston, TX
 Harris County Clerk - Houston, TX
 Harris County FWSD - Houston, TX
 Harris County M.U.D. # 102 - Friendswood, TX
 Harris County MUD #285 - Houston, TX
 Harris County MUD #81 (HARRIS) - Houston, TX
 Harris County Tax Assessor-Collector - Houston, TX
 Harrison CAD - Marshall, TX
 Harrison Clarksburg Health Dep - Clarksburg, WV
 Harrison County KY - Cynthiana, KY
 Harrison County Sheriff - Clarksburg, WV
 Harrison County Tax - Cynthiana, KY
 Harrison County Tax Collector - Gulfport, MS
 Harrison County Tax Office - Marshall, TX
 Harrison Fire Department - Harrison, AR
 Hawaii Dept of Taxation - Honolulu, HI
 Hawaii State Tax Collector - Honolulu, HI
 Hawkins County Clerk - Rogersville, TN
 Haywood County Tax Collector - Charlotte, NC
 Hazard City Tax Collector - Hazard, KY
 HC MUD #81 - Houston, TX
 HC WCID #109 - Houston, TX
 Henderson City Tax Collector - Henderson, KY
 Henderson County Tax Collector - Henderson, KY
 Hendricks County Health Dept - Danville, IN
 Hendricks County Treasurer - Danville, IN
 Hendry County Tax Collector - Labelle, FL
 Hennepin Co Environmental Heal - Hopkins, MN
 Henrico County Tax Collector - Atlanta, GA
 Henry Co Treasurer - New Castle, IN
 Henry County Health Dept. - New Castle, IN
 Henry County Recorder - New Castle, IN
 Henry County Tax Collector - Collinsville, VA
 Henry County Tax Commissioner - McDonough, GA
 Hernando County Tax Collector - Brooksville, FL
 Hidalgo County Clerk - Edinburg, TX
 Hidalgo County Tax Assessor-Collector - Edinburg, TX
 Hidalgo County Texas - Edinburg, TX
 Highland Co. Gen Health Dist. - Hillsboro, OH
 Highland County Treasurer - Hillsboro, OH
 Highlands County Tax Collector - Sebring, FL
 Hillsborough County Tax Collector - Tampa, FL
 Hinds County Tax Collector - Jackson, MS
 Hines County Tax Assessor - Jackson, MS
 Holland Township Treasurer (Ottawa) - Holland, MI
 Hood County Chief Appraiser - Granbury, TX
 Hopkins County Health Dept - Madisonville, KY
 Hopkins County Sheriff - Madisonville, KY
 Horry County Treasurer - Conway, SC
 Housatonic Valley Health District - Southbury, CT
 Houston County Revenue Commissioner - Dothan, AL
 Houston County Tax Commission - Warner Robins, GA
 Houston I S D Tax Collection - Houston, TX
 Howard County Director Of Finance - Ellicott City, MD
 Howard County Health Dept - Kokomo, IN
 Howard County Treasurer - Fort Wayne, IN
 Howell County Collector - West Plains, MO
 Humble ISD Tax Office - Houston, TX
 Hunt County Tax Collector - Greenville, TX
 Huron General Health District - Norwalk, OH
 Iberia Parish School Board - New Iberia, LA
 Idaho Dept of Employment - Boise, ID
 Idaho State - Boise, ID
 Idaho State Department of - Boise, ID
 Idaho State Tax Commission - Boise, ID
 Illinois Department of Revenue - Springfield, IL
 Illinois Dept of Agriculture - Springfield, IL
 Illinois State Treasurers Office - Springfield, IL
 Imperial County Clerk - El Centro, CA
 Imperial County Dept of Weight & - El Centro, CA
 Imperial County Tax Collector - EL Centro, CA
 Indian River County Tax Collector - Vero Beach, FL
 Indiana Department of Revenue - Indianapolis, IN
 Indiana Secretary Of State - Indianapolis, IN
 Indiana State Egg Board - West Lafayette, IN
 Industrial Development Board Of - Montgomery, AL
 Internal Revenue Service - Long Beach, CA
 Internal Revenue Service - Washington, DC

Internal Revenue Service - Ogden, UT
 Iowa Dept of Agriculture - Ankeny, IA
 Iowa Dept of Revenue & Finance - Des Moines, IA
 Iowa Treasurer Of State - Des Moines, IA
 Iredell County Reg. Of Deeds - Statesville, NC
 Iredell County Tax Collector - Charlotte, NC
 Iron County Assessor - Parowan, UT
 Irving Independent School Dist - Irving, TX
 Jackson City Tax Collector - Jackson, TN
 Jackson Co Env Health Division - Grain Valley, MO
 Jackson Co Payment Center - Portland, OR
 Jackson County Collector - Kansas City, MO
 Jackson County Health Dept - Ripley, WV
 Jackson County Health Dept - Seymour, IN
 Jackson County Health Dept. - Jackson, OH
 Jackson County Sheriff - Ripley, WV
 Jackson County Tax Assessor-Collector - Medford, OR
 Jackson County Tax Collector - Marianna, FL
 Jasper County - Carthage, MO
 Jay Paschall-Turning Point - Brandon, FL
 Jefferson County Collector - Hillsboro, MO
 Jefferson Co Dept of Health Env - Birmingham, AL
 Jefferson Co Treasurer - Louisville, KY
 Jefferson County Al - Birmingham, AL
 Jefferson County Clerk - Beaumont, TX
 Jefferson County Health Dept - Madison, IN
 Jefferson County Health Dept. - Hillsboro, MO
 Jefferson County Public Health - Lakewood, CO
 Jefferson County Sheriff's Off - Louisville, KY
 Jefferson County Tax Collector - Louisville, KY
 Jefferson Parish Clerk Of - New Orleans, LA
 Jefferson Parish Sheriffs Office - Gretna, LA
 Jefferson Parish-Bureau Of Revenue & Taxation - Gretna, LA
 Jersey City Div Of Health - Jersey City, NJ
 Jessamine Co Health Dept - Nicholasville, KY
 Jesse White Il Secretary State - Springfield, IL
 John R Ames Cta - Dallas, TX
 Johnson County Clerk - Cleburne, TX
 Johnson County Fiscal Court - Paintsville, KY
 Johnson County Health District - Paintsville, KY
 Johnson County Sheriff - Paintsville, KY
 Johnson County Tax Assessor Cl - Cleburne, TX
 Johnson County Treasurer - Shawnee Mission, KS
 Johnson County Treasurer - Indianapolis, IN
 Johnston Co Tax Collection Dpt - Charlotte, NC
 Jones Co. Collector - Laurel, MS
 Jordan Tax Services Inc - McMurray, PA
 Judge of Probate - Fairhope, AL
 Judge of Probate - Cullman, AL
 Judson ISD Tax Office - Live Oak, TX
 Kanawha Charleston Health - Charleston, WV

Kanawha County Sheriff - Charleston, WV
 Kane County Health Dept - Aurora, IL
 Kankakee County Health Dept - Kankakee, IL
 Kankakee County Treasurer - Bradley, IL
 Kansas City Health - Kansas City, MO
 Kansas Department of Agriculture - Topeka, KS
 Kansas Department of Revenue - Topeka, KS
 Kansas State Treasurer - Topeka, KS
 Katy Independent School Dist - Katy, TX
 Kauffman County - Kaufman, TX
 Kay County Treasurers - Newkirk, OK
 Kelly Township - Lewisburg, PA
 Kendall County Health Dept - Yorkville, IL
 Kenosha County Health Dept - Kenosha, WI
 Kenton County Tax Collector - Erlanger, KY
 Kentucky Agricultural - Lexington, KY
 Kentucky Dept of Agriculture - Frankfort, KY
 Kentucky Dept of Revenue - Frankfort, KY
 Kentucky Dept of Treasury - Frankfort, KY
 Kentucky State Treasurer - Frankfort, KY
 Kentwood City Treasurer (Kent) - Kentwood, MI
 Kentwood Tax Collector - Kentwood, MI
 Kern County Treasurer - Los Angeles, CA
 Kern Valley Sun - Lake Isabella, CA
 Kerr County Tax Office - Kerrville, TX
 Kerrville Independent School - Kerrville, TX
 Kershaw County Treasurer - Camden, SC
 Keystone Collections Group - Irwin, PA
 King County Treasury - Seattle, WA
 Kings County Health Dept - Hanford, CA
 Kings County Tax Collector - Hanford, CA
 Kingsport City Tax Collector - Kingsport, TN
 Kingsport City Treasurer - Kingsport, TN
 Kitsap County Healty District - Bremerton, WA
 Kitsap County Treasurer - Port Orchard, WA
 Klamath County Tax Collector - Klamath Falls, OR
 Knox County Clerk - Knoxville, TN
 Knox County Health Department - Galesburg, IL
 Knox County Health Dept - Mount Vernon, OH
 Knox County Health Dept - Vincennes, IN
 Knox County Tax Collector - Barbourville, KY
 Knox County Trustee - Knoxville, TN
 Knoxville, City of - Knoxville, TN
 Kochville Township Office - Saginaw, MI
 Kochville Township Treasurer (Saginaw) - Saginaw, MI
 Kootenai County Sales Tax Div - Coeur D Alene, ID
 Kosciusko County - Warsaw, IN
 Kosciusko County Treasurer - Warsaw, IN
 Kristen M. Scalise, Cpa, Cfe - Akron, OH
 KS State Board Of Pharmacy - Topeka, KS
 LA County - Inglewood, CA

LA Crosse County Health Department - La Crosse, WI
 LA Dept of Revenue & Taxation - Baton Rouge, LA
 LA Porte County Recorder - La Porte, IN
 Laclede County Health Department - Lebanon, MO
 Laclede County Tax Collector - Lebanon, MO
 Lafayette Consolidated Government - Lafayette, LA
 Lafayette County Collector - Lexington, MO
 Lafayette Parish School Board - Lafayette, LA
 Lafayette Parish Tax Collector - Lafayette, LA
 Lafourche Parish School Board - Thibodaux, LA
 Lafourche Parish Sheriffs Office - Thibodaux, LA
 Lafourche Parish Tax Collector - Dallas, TX
 Lake County Health Dept - Crown Point, IN
 Lake County Tax Collector - Lady Lake, FL
 Lake County Treasurer - Crown Point, IN
 Lake Havasu City - Lake Havasu City, AZ
 Lamar C.I.S.D. - Dallas, TX
 Lamar County Appraisal Dist - Paris, TX
 Lamar County Clerk - Paris, TX
 Lamar County Tax Collector - Purvis, MS
 Lancaster Co Tax Bureau - Lancaster, PA
 Lancaster County Treasurer - Lincoln, NE
 Lancaster County Treasurer - Lancaster, SC
 Lancaster Public Health Center - Lancaster, OH
 Lane County Tax Collector - Eugene, OR
 Laramie County Treasurer - Cheyenne, WY
 Laredo Isd Tax Office - Laredo, TX
 Larimer County Dept of Health - Fort Collins, CO
 Larimer County Tax Collector - Fort Collins, CO
 Lasalle County Health Dept - Ottawa, IL
 Lauderdale County Revenue - Florence, AL
 Lauderdale County Sales Tax Dv - Hartselle, AL
 Lauderdale County Tax Collector - Florence, AL
 Laurel County Health Dept - London, KY
 Laurens County Tax Commissioner - Dublin, GA
 Laurens County Treasurer - Laurens, SC
 Laurinburg City Tax Collector - Laurinburg, NC
 Lawrence County Clerk - Lawrenceburg, TN
 Lawrence County Health Dept - Bedford, IN
 Lawrence County Treasurer - Bedford, IN
 Lawrence County Trustee - Lawrenceburg, TN
 Lawrenceburg City Tax Collector - Lawrenceburg, TN
 LDAF/Revenue - Baton Rouge, LA
 Lee Co Tax Collector - Tupelo, MS
 Lee County Tax Collector - Fort Myers, FL
 Lee County Tax Collector - Sanford, NC
 Leflore County Tax Collector - Greenwood, MS
 Lenawee County Treasurer - Adrian, MI
 Lenoir City Tax Collector - Lenoir, NC
 Lenoir City Treasury - Lenoir City, TN
 Lenoir County Tax Collector - Kinston, NC

Leon County Tax Collector - Tallahassee, FL
 Lewis And Clark County Treasurer - Helena, MT
 Lewis County Treasurer - Chehalis, WA
 Lewisville Health & Code Enfor - Lewisville, TX
 Lexington Fayette Urban - Lexington, KY
 Lexington Fayette Urban County - Lexington, KY
 Liberty County Tax Comm - Hinesville, GA
 Licking County Auditor - Newark, OH
 Licking County Health Dept - Newark, OH
 Lillian H Trautman Collector - Washington, PA
 Limestone County Health Dept. - Athens, AL
 Lincoln Co Tax Administrator - Charlotte, NC
 Lincoln County Register Of Deeds - Lincolnton, NC
 Lincoln County Tax Collector - Lincolnton, NC
 Lincoln County Tax Collector - Newport, OR
 Linn County Recorder - Cedar Rapids, IA
 Linn County Tax Collector - Albany, OR
 Livingston Parish Tax Collector - Livingston, LA
 Logan County Health Dept - Bellefontaine, OH
 London City Tax Collector - London, KY
 London Utility Commission - London, KY
 Los Angeles Co Dept of Health - Van Nuys, CA
 Los Angeles County - Los Angeles, CA
 Los Angeles County Clerk - Norwalk, CA
 Los Angeles County Health Dept - Lancaster, CA
 Los Angeles County Tax - Los Angeles, CA
 Los Angeles County Treasurer - Los Angeles, CA
 Los Angeles Daily News - Los Angeles, CA
 Loudon County Clerk - Loudon, TN
 Loudon Co Trustee - Loudon, TN
 Louisiana Department of Rev - Baton Rouge, LA
 Louisiana Sec Of State - Baton Rouge, LA
 Louisiana Dept of Ag & Forestry - Baton Rouge, LA
 Louisville Metro Health Dept - Louisville, KY
 Louisville/Jefferson County Re - Louisville, KY
 Lowndes County Tax Commissioner - Valdosta, GA
 Lynchburg City Tax Collector - Lynchburg, VA
 Lyon County Treasurer - Emporia, KS
 Macon County Health Dept - Decatur, IL
 Macon County Tax Collector - Charlotte, NC
 Madera County Tax Collector - Madera, CA
 Madison Co Health Dept - Richmond, KY
 Madison County Health Department - Huntsville, AL
 Madison County Health Dept - Wood River, IL
 Madison County Health Dept. - Anderson, IN
 Madison County Tax Collector - Richmond, KY
 Madison County Tax Collector - Huntsville, AL
 Madison County Treasurer - Anderson, IN
 Madisonville City Tax Collector - Madisonville, KY
 Maine Bureau Of Taxation - Augusta, ME
 Maine Dept of Revenue - Augusta, ME
 Manatee County Tax Collector - Bradenton, FL
 Manitowoc City Treasure - Manitowoc, WI

Mansfield Regulatory Compliance Dep - Mansfield, TX
 Mansfield Richland County - Mansfield, OH
 Marathon County Health Dept - Wausau, WI
 Marathon County Treasurer - Wausau, WI
 Maricopa County Environmental - Phoenix, AZ
 Maricopa County Treasurer - Phoenix, AZ
 Marietta City Health Dept - Marietta, OH
 Marin County Clerk - San Rafael, CA
 Marin County Tax Collector - San Rafael, CA
 Marion City Tax Collector - Marion, NC
 Marion County Collector - Hannibal, MO
 Marion County Health Dept - Marion, OH
 Marion County Health Dept - Indianapolis, IN
 Marion County Health Dept - Hannibal, MO
 Marion County Recorder - Indianapolis, IN
 Marion County Tax Collector - Fairmont, WV
 Marion County Tax Collector - Portland, OR
 Marion County Tax Collector - Ocala, FL
 Marion County Treasurer - Indianapolis, IN
 Marshall Co Judge Of Probate - Guntersville, AL
 Marshall County Health Dept - Guntersville, AL
 Marshall County Health Dept - Moundsville, WV
 Marshall County Recorder - Plymouth, IN
 Marshall County Tax Collector - Guntersville, AL
 Marshall County Tax Collector - Moundsville, WV
 Martin County Tax Collector - Stuart, FL
 Maryland Dept of Assessments - Baltimore, MD
 Maryland State Dept of - Baltimore, Md
 Mason County Fiscal Court - Maysville, KY
 Mason County Sheriff - Maysville, Ky
 Massachusetts Department of Revenue - Boston, Ma
 Mattress Recycling Council - Chantilly, Va
 Mayfield City Tax Collector - Mayfield, Ky
 McCracken County Clerk - Paducah, Ky
 McCracken County Sheriff - Paducah, Ky
 Mccracken County Tax Administrator - Paducah, Ky
 McDowell County Health Dept - Wilcoe, WV
 McDowell County Register Of Deeds - Marion, NC
 McDowell County Tax Collector - Marion, NC
 Mcduffie County Tax Collector - Thomson, GA
 McIntosh County Clerk - Darien, GA
 McIntosh Superior Court - Darien, GA
 McKinley County Treasurer - Gallup, NM
 McKinney Indep. School Dist. - McKinney, TX
 Mclean County Health Department - Bloomington, IL
 McLennan County Clerk - Waco, TX
 McLennan County Tax Office - Waco, TX
 McMinn County Tax Collector - Athens, TN
 McMinnville City Tax Collector - Mc Minnville, TN
 Meckleburg County - Charlotte, NC
 Mecklenburg Cnty Tax Collector - Charlotte, NC
 Medina County Auditor's Office - Medina, OH

Medina County Health Dept - Medina, OH
 Memphis & Shelby Cnty Hlth Dep - Memphis, TN
 Memphis And Shelby County - Memphis, TN
 Memphis City Tax Collector - Memphis, TN
 Mercantile Tax Collector - Aliquippa, PA
 Merced County Tax Collector - Whittier, CA
 Mercer County Bd Of Health - Bluefield, WV
 Mercer County Health Dept - Bluefield, WV
 Mesa County Health Department - Grand Junction, CO
 Mesa County Treasurer - Grand Junction, CO
 Methuen Health Department - Methuen, MA
 Metropolitan Trustee - Nashville, TN
 MFI Oklahoma Sales Tax - Oklahoma CITY, OK
 Miami County Public Health - Troy, OH
 Miami-Dade County Tax Collector - Miami, FL
 Michigan Dept of Labor - Lansing, MI
 Michigan Dept of Treasury - Lansing, MI
 Michigan Tax Tribunal - Lansing, MI
 Mid Ohio Valley Health Dept - Parkersburg, WV
 Middlesboro Independent School - Middlesboro, KY
 Middletown Health Dept - Middletown, OH
 Midland Appraisal District - Midland, TX
 Midland County - Midland, TX
 MIFFCO Tax Service Inc - Lewistown, PA
 Milford City Tax Collector - Milford, CT
 Milledgeville City Tax Collector - Milledgeville, GA
 Milwaukee City Collector (Milwaukee) - Milwaukee, WI
 Minnesota Dept of Agriculture - Saint Paul, MN
 Minnesota Dept of Commerce - Saint Paul, MN
 Minnesota Dept of Revenue - St Paul, MN
 Minnesota Secretary Of State - Saint Paul, MN
 Mintax Inc - East Brunswick, NJ
 Mississippi Dept of Agricult. - Jackson, MS
 Mississippi Dept of Revenue - Jackson, MS
 Mississippi Sect'y Of States - Jackson, MS
 Mississippi State Treasurer - Jackson, MS
 Missoula County Treasurer - Missoula, MT
 Missouri Dept of Agriculture - Jefferson City, MO
 Missouri Dept of Revenue - Jefferson City, MO
 Missouri Division Of - Jefferson City, MO
 Missouri Secretary Of State - Jefferson City, MO
 Mobile Co Revenue Commissioner - Mobile, AL
 Mobile County - Mobile, AL
 Mobile County License Commissioner - Mobile, AL
 Mohave Co Dept of Health & Social - Bullhead City, AZ
 Monongalia County Tax Collector - Morgantown, WV
 Monroe Charter Township - Monroe, MI
 Monroe City Tax Collector - Monroe, NC
 Monroe County Health Dept - Bloomington, IN

Monroe County Treasurer - Bloomington, IN
 Montana Department of Agrte - Helena, MT
 Montana Department of Revenue - Helena, MT
 Monterey County Health Dept - Salinas, CA
 Monterey County Health Dept - Monterey, CA
 Monterey County Tax Collector - Whittier, CA
 Monterey County Tax Collector - Salinas, CA
 Monterey County Treasurer - Salinas, CA
 Montgomery Co Sheriff - Mount Sterling, KY
 Montgomery Co Treasurer - Dayton, OH
 Montgomery County - Rockville, MD
 Montgomery County Clerk - Conroe, TX
 Montgomery County Health Department - Pottstown, PA
 Montgomery County Health Dept - Mt Sterling, KY
 Montgomery County Health Dept - Crawfordsville, IN
 Montgomery County Health Dept - Montgomery, AL
 Montgomery County Health Dept - Conroe, TX
 Montgomery County Health Distr - Dayton, OH
 Montgomery County Probate Judge - Montgomery, AL
 Montgomery County Revenue Comm - Montgomery, AL
 Montgomery County Tax Assessor - Conroe, TX
 Montgomery County Tax Collector - Philadelphia, PA
 Montgomery County Treasurer - Mount Sterling, KY
 Montgomery County Trustee - Clarksville, TN
 Moore Co. Tax Dept - Charlotte, NC
 Moore County - Carthage, NC
 Moore County Tax Collections - Carthage, NC
 Morehead City Tax Collector - Morehead City, NC
 Morehead City Tax Collector - Morehead, KY
 Moreno Valley - Moreno Valley, CA
 Morgan County - Decatur, AL
 Morgan County Health Dept - Jacksonville, IL
 Morgan County Treasurer - Martinsville, IN
 Morganton City Tax Collector - Morganton, NC
 Morristown City Tax Collector - Morristown, TN
 Mount Airy City Tax Collector - Mount Airy, NC
 Mount Pleasant Village Treasurer - Mount Pleasant, WI
 Mountain Press - Prather, CA
 MS Certificate Service - Ridgeland, MS
 MS Dept of Agriculture & Commerce - Mississippi State, MS
 MS Tax Commission - Jackson, MS
 Ms. Lori Waddell Tax Collector - Rochester, PA
 Muhlenberg Township - Reading, PA
 Muhlenburg Twp - Temple, PA
 Multnomah County - Portland, OR
 Multnomah County Tax Collector - Portland, OR
 Municipal Revenue Collection - San Juan, Puerto Rico
 Municipality Of Carolina - Carolina, Puerto Rico
 Municipality Of Hatillo Finance Dept - Hatillo, Puerto Rico
 Municipality Of Monroeville - Monroeville, PA
 Murfreesboro City Tax Collector - Murfreesboro, TN
 Murray City Corporation - Murray, UT
 Murray City Tax Collector - Murray, KY
 Muscogee County Tax Collector - Columbus, GA
 Muskogee County Treasurer - Muskogee, OK
 Myatt Electric Co Inc - Charleston, SC
 N Carolina Secretary Of State - Raleigh, NC
 Nacogdoches County Chief Appraiser - Nacogdoches, TX
 Nacogdoches County Clerk - Nacogdoches, TX
 Nash County Tax Collector - Nashville, NC
 Natchitoches City Tax Collector - Natchitoches, LA
 Natchitoches Parish Tax Collector - Natchitoches, LA
 Natchitoches Tax Commission - Natchitoches, LA
 Nationwide Consulting Co - Glen Rock, NJ
 Natrona County Tax Collector - Casper, WY
 Natrona County Treasurer - Casper, WY
 Navajo County Public Health - Holbrook, AZ
 Navajo County Treasurer - Holbrook, AZ
 Navarro County Clerk - Corsicana, TX
 Navarro County Tax Assessor - Corsicana, TX
 NCDA & CS Budget & Finance - Raleigh, NC
 NCO Financial Systems Inc - Philadelphia, PA
 Nebraska Department of Revenue - Lincoln, NE
 Nebraska Dept of Agriculture - Lincoln, NE
 Nebraska State Treasurer - Lincoln, NE
 Nestle Waters Closeouts - Stamford, CT
 Nevada Department of Taxation - Las Vegas, NV
 Nevada Dept of Agriculture - Sparks, NV
 Nevada Legal News - Las Vegas, NV
 Nevada Legal Press - Pahrump, NV
 Nevada Secretary Of State - Carson City, NV
 New Castle Township - Pottsville, PA
 New Hampshire Dept of Revenue - Concord, NH
 New Hanover County Tax Collector - Charlotte, NC
 New Jersey Dept of Agriculture - Trenton, NJ
 New Jersey Dept of Finance - Trenton, NJ
 New Jersey Div Of Taxation - Trenton, NJ
 New Mexico Dept of Agriculture - Las Cruces, NM
 New Mexico State Corp - Santa Fe, NM
 New Milford Town Tax Collector - Hartford, CT
 New York Department of State - Albany, NY
 New York State Corporation Tax - Albany, NY
 New York State Department of - Albany, NY
 New York State Department of - Buffalo, NY
 New York State Dept Taxation And - Albany, NY

New York State Sales Tax - New York, NY
 Newington Revenue Collector - Hartford, CT
 Newington Town Clerk - Newington, CT
 Newton County Tax Commissioner - Covington, GA
 Nez Perce County Tax Collector - Lewiston, ID
 Nicholas County Health Dept - Summersville, WV
 Nicholas County Sheriff - Summersville, WV
 Niles Township Treasurer (Berrien) - Niles, MI
 NJ Department of Agriculture - Trenton, NJ
 NJ Sales & Use Tax - Trenton, NJ
 Norfolk Dept of Public Health - Norfolk, VA
 North Carolina Department of - Raleigh, NC
 North Carolina Dept of Revenue - Raleigh, NC
 North Carolina Dept of State - Raleigh, NC
 North Central Dist Health Dept - Shelbyville, KY
 North Central Iowa - Mason City, IA
 North College Hill Ohio - Cincinnati, OH
 North Dakota Dept of Agriculture - Bismarck, ND
 North Dakota Dept of Trust Lands - Bismarck, ND
 North Haven Town Clerk - North Haven, CT
 North Haven Town Tax Collector - Hartford, CT
 North Hills School District - Pittsburgh, PA
 Northeast Texas Public Health - Tyler, TX
 Northern Kentucky District - Florence, KY
 Nueces County Clerk - Corpus Christi, TX
 Nueces County Tax Assessor-Collector - Corpus Christi, TX
 NYC Department of Finance - New York, NY
 NYC Department of Finance - Kingston, NY
 NYC Dept of Finance - Brooklyn, NY
 NYS Assessment Receivables - Binghamton, NY
 NYS Dept of Taxation & Finance - Albany, NY
 NYS Employment Taxes - New York, NY
 NYS Tax Dept - Albany, NY
 Oak Ridge City Tax Collector - Oak Ridge, TN
 Oakland County Treasurer - Pontiac, MI
 Obion County Clerk - Union City, TN
 Obion County Trustee - Union City, TN
 Oconee County Treasurer - West Union, SC
 ODJFS - Columbus, OH
 Office of Fayette Cnty Sheriff - Lexington, KY
 Office of Finance & Treasury - Washington, DC
 Office of Indiana State - West Lafayette, IN
 Office of Tax Revenue - Washington, DC
 Office of The City Clerk - Southgate, MI
 Office of The City Clerk - Livonia, MI
 Office of The Clark County Treasure - Las Vegas, NV
 Office of The Comptroller - Washington, DC
 Office of The County Clerk - Gainesville, TX
 Office of The Secretary - Topeka, KS
 Office of The Secretary Of - Olympia, WA

Office of The Sonoma County Clerk - Santa Rosa, CA
 Office of The State Controller - Sacramento, CA
 Office of The State Treasurer - Augusta, ME
 Office of The State Treasurer - Pierre, SD
 Office of The Texas State Chem - College Station, TX
 Ohio Department of Taxation - Columbus, OH
 Ohio Development Services Agency - Columbus, OH
 Ohio Secretary Of State - Columbus, OH
 Okaloosa County Tax Collector - Niceville, FL
 Oklahoma County Treasurer - Oklahoma City, OK
 Oklahoma Dept of Agriculture - Oklahoma City, OK
 Oklahoma Office of State Treas - Oklahoma City, OK
 Oklahoma State Dept of Health - Oklahoma City, OK
 Oklahoma Tax Commission - Oklahoma City, OK
 Old Orchard Brands LLC - Chicago, IL
 Onslow County Tax Collector - Jacksonville, NC
 Orange County Appraisal Dist - Orange, TX
 Orange County Auditor-Controll - Santa Ana, CA
 Orange County Clerk Recorder - Santa Ana, CA
 Orange County Health Care - Santa Ana, CA
 Orange County Recorder - Santa Ana, CA
 Orange County Reporter - Santa Ana, CA
 Orange County Tax Assessor-Collector - Orange, TX
 Orange County Tax Collector - Santa Ana, CA
 Orange County Tax Collector - Orlando, FL
 Orangeburg County Treasurer - Orangeburg, SC
 Oregon Beverage Recycling - Clackamas, OR
 Oregon Department of - Salem, OR
 Oregon Dept of Revenue - Salem, OR
 Oregon Employment Dept. - Salem, OR
 Oregon Secretary Of State - Seattle, WA
 Oregon Secretary Of State - Portland, OR
 Osceola County Tax Collector - Kissimmee, FL
 Oshkosh City Treasurer - Oshkosh, WI
 Otoe County Treasurer - Nebraska City, NE
 Owensboro City Tax Collector - Owensboro, KY
 Ozaukee County - West Bend, WI
 PA Dept of Revenue - Harrisburg, PA
 PA Municipal Code Alliance - Chambersburg, PA
 Paint Recycling Alberta - Edmonton, AB
 Palm Beach County Tax Collector - West Palm Beach, FL
 Paramus Board Of Health - Paramus, NJ
 Paris Lamar County Health Dept - Paris, TX
 Parish of East Baton Rouge - Dallas, TX
 Parish of Jefferson - Gretna, LA
 Parish of St Bernard - Chalmette, LA
 Parish of St Mary Sales & Use Tax - Morgan City, LA
 Parish Of St Tammany - New Orleans, LA

Parish Sales Tax Fund - Houma, LA
 Parker County Appraisal Distr - Weatherford, TX
 Pasadena Independent School - Pasadena, TX
 Pasco County Tax Collector - Dade City, FL
 Pasquotank Co Tax Collector - Elizabeth City, NC
 Pasquotank County Register Of - Elizabeth City, NC
 Payne County - Stillwater, OK
 Peach County Tax Commissioner - Fort Valley, GA
 Penn Hills School District Tax - Pittsburgh, PA
 Pennsylvania Dept of Agri. - Tunkhannock, PA
 Pennsylvania Municipal Service - Oakmont, PA
 Perry Co Occupational - Hazard, KY
 Perry County Sheriff - Hazard, KY
 Person County Tax Collector - Roxboro, NC
 Petoskey City Treasurer (Emmet) - Petoskey, MI
 Pettis County Collector - Sedalia, MO
 Phelps County Tax Collector - Rolla, MO
 Phelps/Maries County Health - Rolla, MO
 Pickaway County Health Dept - Circleville, OH
 Pickens County Treasurer - Columbia, SC
 Pierce County - Tacoma, WA
 Pike Co Health Department - Pikeville, KY
 Pike County Clerk - Pikeville, KY
 Pike County Tax Collector - Pikeville, KY
 Pima County Health Dept - Tucson, AZ
 Pima County Justice Court - Tucson, AZ
 Pima County Treasurer - Tucson, AZ
 Pima County Treasurer - Phoenix, AZ
 Pinal County Treasurer - Florence, AZ
 Pine Tree ISD - Longview, TX
 Pinellas County - Clearwater, FL
 Pinellas County Tax Collector - Tampa, FL
 Pitt County Register Of Deeds - Greenville, NC
 Pitt County Tax Collector - Greenville, NC
 Pittsfield Charter Treasurer - Ann Arbor, MI
 Pittsfield Health Department - Pittsfield, MA
 Placer County Tax Collector - Auburn, CA
 Plymouth Municipal Tax Collector - Boston, MA
 Polk County Health Dept - Des Moines, IA
 Polk County Tax Collector - Bartow, FL
 Pontotoc County Health Department - Ada, OK
 Pontotoc County Treasurer - Ada, OK
 Port Huron Township Treasurer (Saint Clair) - Port Huron, MI
 Portage County Health & Human - Stevens Point, WI
 Portage County Health Dept - Ravenna, OH
 Porter County Health Dept - Valparaiso, IN
 Portsmouth Circuit Court - Portsmouth, VA
 Portsmouth City Treasurer - Richmond, VA
 Pottawatomie County Treasurer - Shawnee, OK
 Potter County Tax Assessor - Amarillo, TX
 Practicing Law Institute - New York, NY
 PricewaterhouseCoopers LLP - Columbus, OH
 Prince George County - Largo, MD
 Prince George County Tax Collector - Prince George, VA
 Prince George County Treasurer - Prince George, VA
 Prince George's County - Baltimore, MD
 Prince George's County Gvmt - Largo, MD
 Prince George's County Tax Collector - Philadelphia, PA
 Prince William County - Prince William, VA
 Prince William County Tax Collector - Philadelphia, PA
 Product Care Association - Surrey, BC
 Professional Education Systems - Eau Claire, WI
 Prothonotary Kent County - Dover, DE
 Pueblo County Tax Collector - Pueblo, CO
 Pulaski County Tax Collector - Somerset, KY
 Pulaski County Treasurer - Little Rock, AR
 Putnam County Tax Collector - Winfield, WV
 Quinnipiack Valley Health - North Haven, CT
 Raleigh County Tax Collector - Beckley, WV
 Randall County Clerk - Canyon, TX
 Randall Tax Assessor Collection - Canyon, TX
 Randolph Co Tax Dept - Charlotte, NC
 Randolph County Tax Collector - Asheboro, NC
 Rankin County Tax Collector - Brandon, MS
 Rapides Parish OLT Fund - Alexandria, LA
 Raynham Board Of Health - Raynham, MA
 Raynham Municipal Tax Collector - Raynham Center, MA
 RC Env Hlth Riv - Riverside, CA
 Receiver General For Canada - Summerside, PE
 Recorder/County Clerk - San Diego, CE
 Reginal Income Tax Agency - Brecksville, OH
 Register of Deeds - Lumberton, NC
 Register of Deeds - Murphy, NC
 Register of Deeds Cabarrus County - Concord, NC
 Register of Deeds Durham Coun - Durham, NC
 Register of Deeds Macon County - Franklin, NC
 Register of Deeds Nash County - Nashville, NC
 Register of Deeds Shawnee Coun - Topeka, KS
 Registration Trust Fee - Milwaukee, WI
 Rensselaer County - Troy, NY
 Rental Service Corp - Atlanta, GA
 Revenue Collection Division - Columbus, GA
 Revenue Collections - Ventura, CA
 Revenue Commissioner - Gadsden, AL
 Revenue Commissioner - Cullman, AL
 Revenue Commissioner - Dothan, AL
 Revenue Commissioner Morgan Co - Decatur, AL
 Revere Municipal Tax Collector - Revere, MA
 Rhode Island Department of - Providence, RI
 Richardson Independent School - Dallas, TX
 Richardson ISD Tax Office - Richardson, TX

Richland Co Treasurer - Columbia, SC
 Richland County - Columbia, SC
 Richmond City Tax Collector - Richmond, KY
 Riverside County Record - Riverside, CA
 Riverside County Tax Collector - Riverside, CA
 Roanoke County Treasurer - Baltimore, MD
 Robertson County Trustee - Springfield, TN
 Robeson County Tax Collector - Charlotte, NC
 Rock County Treasurer - Janesville, WI
 Rock Island County Collector - Rock Island, IL
 Rockbridge County Clerk - Lexington, VA
 Rockdale Citizen - Conyers, GA
 Rockdale County Tax Comm - Conyers, GA
 Rockdale Superior Court - Conyers, GA
 Rockwall Central Appraisal District - Rockwall, TX
 Rockwall County County Clerk - Rockwall, TX
 Rockwood City Tax Collector - Rockwood, TN
 Rocky Mount City Tax Collector - Rocky Mount, NC
 Rogersville City Tax Collector - Rogersville, TN
 Ronald A Leggett Collector O - Saint Louis, MO
 Roseville Press Tribune - Roseville, CA
 Ross County Health Dept - Chillicothe, OH
 Rowan County Finance Director - Morehead, KY
 Rowan County Tax Collector - Charlotte, NC
 Roy Martin Services - Charleston, WV
 Rumsey - Conshohocken, PA
 Russell County Health Dept - Phenix City, AL
 Russell County Tax Collector - Phenix City, AL
 Rutherford Co Register of Deed - Rutherfordton, NC
 Rutherford County Tax Collector - Rutherfordton, NC
 Rutherford County Trustee - Murfreesboro, TN
 Sacramento County Planning Dpt - Sacramento, CA
 Sacramento County Tax - Sacramento, CA
 Sacramento County Treasure - Sacramento, CA
 Sacramento Gazette - Sacramento, CA
 Saint Joseph County Treasurer - South Bend, IN
 Saint Louis County Collector of Revenue -St. Louis, MO
 Saint Paul Ramsey County Dept - Saint Paul, MN
 Saint Tammany Parish Tax Collector - Covington, LA
 Sales Tax Division - Birmingham, AL
 Salina Electric Inc - Salina, KS
 Salt Lake County Assessor - Salt Lake City, UT
 San Antonio Metro Health Dist - San Antonio, TX
 San Bernardino County - San Bernardino, CA
 San Diego Business Journal - San Diego, CA
 San Diego County Tax Collector - San Diego, CA
 San Diego County Treasurer - San Diego, CA
 San Francisco Tax Collector - San Francisco, CA
 San Francisco Dept of Public - San Francisco, CA
 San Joaquin County Phs/Ehd - Stockton, CA
 San Joaquin County Tax Collector - Stockton, CA
 San Juan County Treasurer - Albuquerque, NM
 San Juan County Treasurer - Aztec, NM
 San Luis Obispo Co Clerk Recod - San Luis Obispo, CA
 San Luis Obispo County Tax Collector - San Luis Obispo, CA
 San Mateo County Environmental - San Mateo, CA
 San Mateo County Tax Collector - Redwood City, CA
 San Patricio County Public - Sinton, TX
 Sandoval County Tax Collector - Bernalillo, NM
 Sandoval County Treasurer - Albuquerque, NM
 Sandra O'Brien Auditor - Jefferson, OH
 Sandusky County Health Dept. - Fremont, OH
 Sandy City Business License - Sandy, UT
 Sangamon County Dept of Public - Springfield, IL
 Santa Barbara County Public Health - Santa Barbara, CA
 Santa Barbara County Tax Collector - Santa Barbara, CA
 Santa Clara County - San Jose, CA
 Santa Clara County Dept of Tax - City of Industry, CA
 Santa Cruz County Tax Collector - Santa Cruz, CA
 Santa Cruz Environmental - Santa Cruz, CA
 Santa Cruz Tax Collector - Santa Cruz, CA
 Santa Fe County Tax Collector - Santa Fe, NM
 Santa Rosa Cty Tax Collector - Milton, FL
 Sarasota County Florida - Sarasota, FL
 Sarasota County Tax - Sarasota, FL
 SBC Tax Collector - San Bernardino, CA
 SC Department of Revenue - Columbia, SC
 SCDCA - Columbia, SC
 Scioto County Health Dept - Portsmouth, OH
 Scotland County Tax Collector - Laurinburg, NC
 Scott County Clerk - Georgetown, KY
 Scott County Collector - Benton, MO
 Scott County Schools - Georgetown, KY
 Scott County Sheriff - Georgetown, KY
 Scott County Tax Administrator - Georgetown, KY
 Sealer Of Weights & Measures - Springfield, MA
 Sebastian County Tax Collector - Fort Smith, AR
 Secretary of Agriculture - Des Moines, IA
 Secretary of State - Salem, OR
 Secretary of State - Hartford, CT
 Secretary of State - Pierre, SD
 Secretary of State - Jackson, MS
 Secretary of State - Austin, TX
 Secretary of State - Baton Rouge, LA
 Secretary of State Annual Reports - Concord, NH
 Secretary of State Corporate - Jackson, MS

Secretary of State Corporate - Montgomery, AL
 Secretary of State RI - Providence, RI
 Secretary of State-NJ - Trenton, NJ
 Secretary of Treasury - San Juan, Puerto Rico
 Sedgwick County Treasurer - Wichita, Ks
 Seekonk Municipal Tax Collector - Medford, Ma
 Seminole County Tax Collector - Sanford, FL
 Seminole County VAB - Sanford, FL
 Seneca County General Health - Tiffin, OH
 Shasta County Treasurer - Redding, CA
 Shawnee County Treasurer - Kansas City, MO
 Sheboygan County Treasurer - Sheboygan, WI
 Shelby County - Memphis, TN
 Shelby County Clerk - Memphis, TN
 Shelby County Health Dept - Shelbyville, IN
 Shelby County Recorder - Shelbyville, IN
 Shelby County Tax Collector - Columbiana, AL
 Shelby County Treasurer - Sidney, OH
 Shelby County Trustee - Memphis, TN
 Shelby Township Treasurer (Macomb) - Shelby Township, MI
 Shelbyville Treasure - Shelbyville, TN
 Sheriff & Ex-Officio Tax - La Place, LA
 Sheriff & Ex-Officio Tax Collector - Houma, LA
 Sheriff & Ex-Officio Tax Collector - Dallas, TX
 Sheriff & Tax Collector - Alexandria, LA
 Sheriff of Berkeley County - Martinsburg, WV
 Sheriff of Boyd County - Catlettsburg, KY
 Sheriff of Hopkins County - Madisonville, KY
 Sheriff of Logan Co - Logan, WV
 Sheriff of Mercer Co - Princeton, WV
 Sheriff of Nicholas County - Summersville, WV
 Sheriff of Upshur County - Buckhannon, WV
 Sheriff of Wood County - Parkersburg, WV
 Sheriff-Lyon County - Eddyville, KY
 Sheriff-Treasurer Of Randolph - Elkins, WV
 Sidney Shelby Co Health Dept - Sidney, OH
 Smith County Tax Assessor-Collector - Tyler, TX
 Snohomish County Treasurer - Seattle, WA
 Solano County - Fairfield, CA
 Solano County Tax Collector - Fairfield, CA
 Somerset City Tax Collector - Somerset, KY
 Sonoma County Herald Recorder - Santa Rosa, CA
 South Carolina Dept of Revenue - Columbia, SC
 South Dakota Division Of Ins. - Pierre, SD
 South Plainfield Health Dept - South Plainfield, NJ
 Southwest Regional Tax Bureau - Scottsdale, PA
 Spalding County Tax Comm - Griffin, GA
 Spartanburg County Treasurer - Columbia, SC
 Special Tax Collector - Johnstown, PA
 Spokane County Treasurer - Spokane, WA
 Spotsylvania County Tax Collector - Spotsylvania, VA
 Spring ISD Tax Office - Houston, TX
 Springdale Health Department - Springdale, OH
 Springdale Tax Commission - Cincinnati, OH
 Springfield City Tax Collector - Springfield, TN
 Springfield Greene County - Springfield, MO
 St Francois County - Farmington, MO
 St Johns County Tax Collector - Saint Augustine, FL
 St Joseph County Health Dept - South Bend, IN
 St Louis County Dept of Health - Saint Louis, MO
 St Lucie County Tax Collector - Fort Pierce, FL
 St Mary's County - Leonardtown, MD
 St. Clair County Health Dept - Belleville, IL
 St. Mary's County Treasurer - Leonardtown, MD
 St. John Baptist Sheriff's Off - La Place, LA
 St. John The Baptist Parish - La Place, LA
 Stafford Co Ofc Fire Marshall - Stafford, VA
 Stafford County Circuit Court - Stafford, VA
 Stafford County Tax Collector - Stafford, VA
 Stanislaus County Tax Collector - Modesto, CA
 State Corporation Commission - Richmond, VA
 State of Alabama - Montgomery, AL
 State of Alaska - Juneau, AK
 State of Arizona - Phoenix, AZ
 State of Arkansas - Little Rock, AR
 State of California - Sacramento, CA
 State of Colorado - Denver, CO
 State of Colorado - Lakewood, CO
 State of Connecticut - Hartford, CT
 State of Delaware - Wilmington, DE
 State of Hawaii - Honolulu, HI
 State of Idaho - Boise, ID
 State of Louisiana - Baton Rouge, LA
 State of Maryland Comptroller - Baltimore, MD
 State of Michigan - Lansing, MI
 State of Missouri - Jefferson City, MO
 State of Montana - Helena, MT
 State of Nevada - Phoenix, AZ
 State of Nevada - Las Vegas, NV
 State of Nevada Business Tax Return - Las Vegas, NV
 State of New Hampshire - Concord, NH
 State of New Jersey - Newark, NJ
 State of New Jersey - Trenton, NJ
 State of New Mexico Taxation - Santa Fe, NM
 State of North Dakota - Bismarck, ND
 State of Texas - Waco, TX
 State of Utah - Salt Lake City, UT
 State of Utah Insurance Dept - Salt Lake City, UT
 State of Washington Employment - Seattle, WA
 State of West Virginia - Charleston, WV
 State of Wisconsin - Madison, WI
 State Tax Commission - Jackson, MS
 State Tax Department - Charleston, WV

State Taxation Institute - Chicago, IL
 State Treasurer Texas - Austin, TX
 State Treasurer Unclaimed Prop - Salt Lake City, UT
 Statesboro City Tax Collector - Statesboro, GA
 Step Up For Students - Jacksonville, FL
 Steuben County Recorder - Angola, IN
 Suffolk City Tax Collector - Suffolk, VA
 Suffolk County Department of - Hauppauge, NY
 Sullivan County Tax Collector - Blountville, TN
 Summit County Fiscal Office - Akron, OH
 Summit County Health Dept - Akron, OH
 Sumner County Trustee - Gallatin, TN
 Sumter County Treasurer - Columbia, SC
 Sungard Business Systems Llc - Jacksonville, FL
 Surry County Tax Collector - Dobson, NC
 Susquehanna Twp Health Dept - Harrisburg, PA
 Sutter County Community Serv - Yuba City, CA
 Swansea Municipal Tax Collector - Boston, MA
 Tacoma Pierce County Health - Tacoma, WA
 Talbot County Health Department - Easton, MD
 Talladega County Revenue Commissioner - Talladega, AL
 Taney County Collector - Forsyth, MO
 Tangipahoa Parish School Sys - Amite, LA
 Tangipahoa Parish Sheriff - Covington, LA
 Tangipahoa Parish Tax Collector - Robert, LA
 Tarrant County Assessor - Fort Worth, TX
 Tarrant County Clerk - Fort Worth, TX
 Tarrant County Consumer Health - Fort Worth, TX
 Tarrent County Clerk - Fort Worth, TX
 Tax Assessor Collector - Lufkin, TX
 Tax Assessor Collector - Victoria, TX
 Tax Assessor Collector - Brownsville, TX
 Tax Assessor Collector Hill Co - Hillsboro, TX
 Tax Assessor-Collector - Sherman, TX
 Tax Assessor-Collector - Texarkana, TX
 Tax Collections - Hillsboro, TX
 Tax Collector - Starkville, MS
 Tax Collector - Hendersonville, NC
 Tax Collector - Jacksonville, FL
 Tax Collector - Corsicana, TX
 Tax Collector - Green Cove Springs, FL
 Tax Collector - New Orleans, LA
 Tax Collector - Alameda County - Oakland, CA
 Tax Collector Alcorn County - Corinth, MS
 Tax Collector Borough Hall - Reading, PA
 Tax Collector Citrus County - Inverness, FL
 Tax Collector City of Derby - Derby, CT
 Tax Collector Contra Costa Cty - Martinez, CA
 Tax Collector Lake County - Tavares, FL
 Tax Collector Lauderdale Co - Meridian, MS
 Tax Collector Lee County - Opelika, AL
 Tax Collector Ouachita Parish - Monroe, LA

Tax Collector Putnam County - Palatka, FL
 Tax Collector Sebastian County - Fort Smith, AR
 Tax Collector Shelby County - Columbiana, AL
 Tax Commissioner Of Chatham Co - Atlanta, GA
 Tax Executives Institute Inc - Uniondale, NY
 Tax Executives Institute Inc - Washington, DC
 Tax Trust Account - Fresno, CA
 Taxation & Revenue Department - Monroe, LA
 Taylor City Treasurer (Wayne) - Taylor, MI
 Taylor County Chief Appraiser - Abilene, TX
 Taylor County Clerk - Abilene, TX
 Taylor County Tax Collector - Campbellsville, KY
 Tazewell County Tax Collector - Tazewell, VA
 Tennessee Department of Revenue - Nashville, TN
 Tennessee Dept of Agriculture - Nashville, TN
 Tennessee Secretary of State - Nashville, TN
 Terrebonne Parish Tax Collector - Gray, LA
 Texarkana Bowie County Family - Texarkana, TX
 Texas Comptroller of Public Accts - Austin, TX
 Texas Department of Agriculture - Austin, TX
 Texas Department of Health - Austin, TX
 Texas Parks And Wildlife Dept - Austin, TX
 Texas State Treasurer - Austin, TX
 Thibodaux City Tax Collector - Thibodaux, LA
 Thomas County Tax Commissioner - Thomasville, GA
 Thomas E Roberts Clerk - Staunton, VA
 Thomasville City Tax Collector - Thomasville, GA
 Thurston County Treasurer - Olympia, WA
 Tift County Tax Commissioner - Tifton, GA
 Tippecanoe County Treasurer - Lafayette, IN
 Tipton County Trustee's Office - Covington, TN
 Titus County Appraisal District - Mount Pleasant, TX
 TN Certificate Service - Nashville, TN
 Tom Green Cty Appraisal Dist - San Angelo, TX
 Tomball ISD Tax Office - Tomball, TX
 Toombs County Tax Commissioner - Lyons, GA
 Torrington City Tax Collector - Torrington, CT
 Town Commissioners of - Queenstown, MD
 Town of Aberdeen - Aberdeen, NC
 Town of Ashland - Ashland, VA
 Town of Ashland - Reading, MA
 Town of Auburn - Auburn, MA
 Town of Auburn - Reading, MA
 Town of Berlin - Berlin, VT
 Town of Billerica - Billerica, MA
 Town of Bluefield - Bluefield, VA
 Town of Boone - Boone, NC
 Town of Bristol - Bristol, WI
 Town of Brunswick - Brunswick, ME
 Town of Buchanan - Appleton, WI
 Town of Cary - Cary, NC
 Town of Christiansburg - Christiansburg, VA

Town of Collierville - Collierville, TN	Township of Brick - Brick, NJ
Town of Culpeper - Culpeper, VA	Township of East Brunswick - East Brunswick, NJ
Town of Danvers - Danvers, MA	Township of Falls - Fairless Hills, PA
Town of Dedham - Dedham, MA	Township of Gloucester - Laurel Springs, NJ
Town of Dennis - Medford, MA	Township of Lapatcong - Phillipsburg, NJ
Town of Dennis Health Dept - South Dennis, MA	Township of Lumberton - Lumberton, NJ
Town of Dudley - Dudley, MA	Township of Springfield - Springfield, NJ
Town of East Hartford - East Hartford, CT	Township of Union Dept of Health - Union, NJ
Town of Elkton - Elkton, MD	Township of Whitehall - Whitehall, PA
Town of Fairhaven - Fairhaven, MA	Township of Woodbridge - Woodbridge, NJ
Town of Farmington - Farmington, ME	Travis County DRO - Austin, TX
Town of Forest City - Forest City, NC	Travis County Tax Collector - Austin, TX
Town of Franklin - Franklin, NC	Treasure of Perry County - Tell City, IN
Town of Front Royal - Front Royal, VA	Treasurer - Chesapeake, VA
Town of Iowa - Iowa, LA	Treasurer - Newport News, VA
Town of Kittery - Kittery, ME	Treasurer - City of Norfolk - Norfolk, VA
Town of Knightdale - Knightdale, NC	Treasurer - City of Norfolk - Atlanta, GA
Town of Leesburg Virginia - Leesburg, VA	Treasurer & Tax Collector - Irwin, PA
Town of Lexington - Lexington, SC	Treasurer City of Bowling - Bowling Green, KY
Town of Manchester - Manchester, CT	Treasurer City of Hawthorne - Hawthorne, CA
Town of Matthews - Matthews, NC	Treasurer City of Jackson - Jackson, MI
Town of Milford Tax Collector - Reading, MA	Treasurer City of Portsmouth - Portsmouth, VA
Town of Moncks Corner - Moncks Corner, SC	Treasurer City of Suffolk - Suffolk, VA
Town of Murphy - Murphy, NC	Treasurer Columbiana County - Lisbon, OH
Town of Niagara - Niagara Falls, NY	Treasurer Coshocton County - Coshocton, OH
Town of Orange - Orange, CT	Treasurer Ector County - Odessa, TX
Town of Paradise - Paradise, CA	Treasurer Hart County - Munfordville, KY
Town of Parker - Denver, CO	Treasurer of Amherst County - Amherst, VA
Town of Payson - Payson, AZ	Treasurer of Campbell County - Rustburg, VA
Town of Plaistow - Plaistow, NH	Treasurer of Cass County - Logansport, IN
Town of Plymouth - Plymouth, MA	Treasurer of Clark County - Jeffersonville, IN
Town of Plymouth Board Of Health - Plymouth, MA	Treasurer of Fredrick County - Merrifield, VA
Town of Putnam - Putnam, CT	Treasurer of Gibson County - Princeton, IN
Town of Raynham - Raynham Center, MA	Treasurer of Madison County - London, OH
Town of Rising Sun - Rising Sun, MD	Treasurer of Michigan City - Michigan City, IN
Town of Rutland Treasurer - Center Rutland, VT	Treasurer of Montgomery - Christiansburg, VA
Town of Shallotte - Shallotte, NC	Treasurer of Montgomery County - Willow Grove, PA
Town of Smyrna - Smyrna, TN	Treasurer of Montgomery County - Norristown, PA
Town of Speedway - Speedway, IN	Treasurer of Porter County - South Bend, IN
Town of Spindale - Spindale, NC	Treasurer of Rockbridge County - Lexington, VA
Town of Spring Lake - Spring Lake, NC	Treasurer of Shelby County - Shelbyville, IN
Town of Summerville - Summerville, SC	Treasurer of State - Augusta, ME
Town of Swansea - Swansea, MA	Treasurer of State Of Ohio - Columbus, OH
Town of Waynesville - Waynesville, NC	Treasurer of Vigo County - Indianapolis, IN
Town of Weaverville - Weaverville, NC	Treasurer of Virginia - Merrifield, VA
Town of West Bridgewater - Bridgewater, MA	Treasurer of Wayne Co - Richmond, IN
Town of West Springfield - West Springfield, MA	Treasurer of Waynesboro - Waynesboro, VA
Town of Westbrook - Westbrook, CT	Treasurer of Wythe Co - Wytheville, VA
Town of Wilkesboro - Wilkesboro, NC	Treasurer Spotsylvania County - Spotsylvania, VA
Town of Wise - Wise, VA	Treasurer State of Connecticut - Hartford, CT
Town of Yucca Valley - Yucca Valley, CA	Treasurer State of Illinois - Springfield, IL
Township of Barnegat - Barnegat, NJ	Treasurer State of Maine - Augusta, ME
Township of Aston - Media, PA	

Treasurer State of NH - Concord, NH
 Treasurer State of Ohio - Reynoldsburg, OH
 Treasurer Tax Collector - Yuba City, CA
 Treasurer Town of Culpeper VA - Culpeper, VA
 Treasurer Town of Vinton - Vinton, VA
 Treasurer Vil of Mt Pleasant - Racine, WI
 Treasurer/Tax Collector - Santa Barbara, CA
 Treasury Dept - Harrisburg, PA
 Tremont Township - Pine Grove, PA
 Tri County Health Dept - Greenwood Village, CO
 Tri-County Sentry - Oxnard, CA
 Troup County Tax Comm. - Lagrange, GA
 Tukwila Fire Department - Tukwila, WA
 Tulare Advance Register - Visalia, CA
 Tulare County - Pasadena, CA
 Tulare County Tax Collector - Visalia, CA
 Tullahoma City Tax Collector - Tullahoma, TN
 Tulsa County Treasurer - Tulsa, OK
 Tuolumne County Tax Collector - Sonora, CA
 Tuscaloosa County Sales Tax - Tuscaloosa, AL
 Tuscarawas Co Treasurer - New Philadelphia, OH
 Tuscola County Treasurer - Caro, MI
 Umatilla County Tax Collector - Pendleton, OR
 Unclaimed Property Division - Providence, RI
 Unemployment Compensation Div - Augusta, ME
 Unified Government License Div - Kansas City, KS
 Unified Government Treasurer - Kansas City, KS
 Union City Tax Collector - Union City, GA
 Union County Auditor - Marysville, OH
 Union County Health Dept - Marysville, OH
 Union County of Arkansas Coll - El Dorado, AR
 Union County Tax Collector - Charlotte, NC
 United ISD Tax Office - Laredo, TX
 United States Treasury - Cincinnati, OH
 United States Treasury - Atlanta, GA
 University of Kentucky - Lexington, KY
 Upper Merion Township - Bridgeport, PA
 US Department of Labor - Philadelphia, PA
 US Fish & Wildlife Service - Atlanta, GA
 US Fish & Wildlife Service, Office - Bloomington, MN
 USDA Aphis vs Ncie - Riverdale, MD
 USDA PACA - Manassas, VA
 Utah Division of Corp & Comm - Salt Lake City, UT
 Utah State Tax Commission - Salt Lake City, UT
 Utah State Treasurer - Salt Lake City, UT
 Utah Unemployment Compensation - Salt Lake City, UT
 Value Adjustment Board - Vero Beach, FL
 Van Wert County Auditor - Van Wert, OH
 Van Wert County Health Dept - Van Wert, OH
 Vance County Tax Office - Henderson, NC
 Vanderburgh Co. Health Dept. - Evansville, IN
 Vanderburgh County Treasurer - Evansville, IN
 Ventura County- Tax Collector - Los Angeles, CA
 Vermont Department of Taxes - Montpelier, VT
 Vermont State Treasurers - Montpelier, VT
 Victoria County Clerk - Victoria, TX
 Victoria Farina City Treasurer - Lower Burrell, PA
 Vigo County Health Department - Terre Haute, IN
 Vigo County Treasurer - Indianapolis, IN
 Village of Ashwaubenon - Green Bay, WI
 Village of Bradley - Bradley, IL
 Village of Carpentersville - Carpentersville, IL
 Village f Glen Carbon - Glen Carbon, IL
 Village of Hartville - Hartville, OH
 Village of Homewood - Homewood, IL
 Village of Los Rancho De Albuq - Albuquerque, NM
 Village of New Boston - Portsmouth, OH
 Village of Niles - Niles, IL
 Village of Ontario Ohio - Ontario, OH
 Village of Palmetto Bay - Palmetto Bay, FL
 Village of Plover - Plover, WI
 Village of Round Lake Beach - Round Lake, IL
 Village of Schiller Park - Schiller Park, IL
 Village of Woodridge - Woodridge, IL
 Village of Menomonee Falls - Menomonee Falls, WI
 Virginia Beach City Treasurer - Virginia Beach, VA
 Virginia Department of - Richmond, VA
 Virginia Dept of Taxation - Richmond, VA
 Volusia County Tax Collector - Deland, FL
 WA Dept of Revenue - Seattle, WA
 Waco-McLennan County Public - Waco, TX
 Wade Steen-Franklin Co Treas. - Columbus, OH
 Wake County Revenue Department - Charlotte, NC
 Wake County Revenue Dept - Raleigh, NC
 Wake County Tax Collector - Charlotte, NC
 Walker Co Revenue Commissioner - Jasper, AL
 Walker County - Jasper, AL
 Walker County Health Dept - Jasper, AL
 Wallingford Health Department - Wallingford, CT
 Walton County Tax Comm - Monroe, GA
 Ware County Tax Commissioner - Waycross, GA
 Warner Robins City Tax Collector - Warner Robins, GA
 Warren City Health District - Warren, OH
 Warren City Treasurer (Macomb) - Warren, MI
 Warren Co Tax Collector - Vicksburg, MS
 Warren Co Trustee - Mc Minnville, TN
 Warren County Clerk - Mc Minnville, TN
 Warren County Health Department - Oxford, NJ
 Warren County Health District - Lebanon, OH
 Warren County Sheriff - Bowling Green, KY
 Warren County Tax Collector - Bowling Green, KY
 Warren County Tax Collector - Front Royal, VA

Washington City - Washington, UT
 Washington County Treasurer - Bartlesville, OK
 Washington County Treasurers - Hagerstown, MD
 Washington County Trustee - Jonesborough, TN
 Washington Dept of Revenue - Seattle, WA
 Washington Javonn - Detroit, MI
 Washington State Department of - Olympia, WA
 Washington State Gambling Comm - Olympia, WA
 Washington State Treasurer - Olympia, WA
 Washington State Treasurer - Seattle, WA
 Washoe County - Reno, NV
 Washoe County Clerk - Reno, NV
 Washoe County Treasurer - Reno, NV
 Watauga County Tax Administrator - Hermitage, PA
 Waterbury City Tax Collector - Hartford, CT
 Waterbury Health Department - Waterbury, CT
 Waterford Town Clerk - Waterford, CT
 Waterford Township Treasurer (Oakland) -
 Waterford, MI
 Waukesha County Treasurer - Waukesha, WI
 Wayne County Health Dept - Wooster, OH
 Wayne County Tax Collector - Charlotte, NC
 Wayne County Treasurer - Detroit, MI
 Waynesboro City Tax Collector - Waynesboro, GA
 Waynesboro City Tax Collector - Binghamton, NY
 Waynesville City Tax Collector - Waynesville, NC
 Weakley Co Trustee - Dresden, TN
 Weakly County Clerk - Dresden, TN
 Webb County Clerk - Laredo, TX
 Webb County Tax Assessor-Collector - Laredo, TX
 Weber County Treasurer - Ogden, UT
 Webster Municipal Tax Collector - Reading, MA
 Weld County Treasurer - Greeley, CO
 Weld Dept of Public Health & - Greeley, CO
 Wentzville City Collector - Wentzville, MO
 West Bend City Collector (Washington) - West Bend,
 WI
 West Hazelton Borough - West Hazleton, PA
 West Springfield Municipal Tax Collector - West
 Springfield, MA
 West Valley City - Salt Lake City, UT
 West Virginia Dept of Rev - Charleston, WV
 West Virginia State Division - Charleston, WV
 West Virginia State Tax Dept - Charleston, WV
 Weston Treasurer - Schofield, WI
 Whatcom County Treasurer - Seattle, WA
 White County Tax Collector - Searcy, AR
 Whitfield Cnty Tax Commissioner - Dalton, GA
 Wichita County Tax Assessor-Collector - Wichita
 Falls, TX
 Wicomico County Clerk of Circuit Co - Salisbury,
 MD
 Wicomico County Health Dept - Salisbury, MD

Wicomico County Tax Collector - Salisbury, MD
 Wilkes County Tax Office - Charlotte, NC
 Wilkes-Barre Township - Pittsburgh, PA
 Will County Health Dept - Joliet, IL
 Williamson Co Trustee - Pleasanton, CA
 Williamson County - Georgetown, TX
 Williamson County And - Georgetown, TX
 Williamson County Tax Assessor-Collector -
 Georgetown, TX
 Williamson County Trustee - Franklin, TN
 Wilson County Clerk - Lebanon, TN
 Wilson County Tax Collector - Charlotte, NC
 Wilson County Trustee - Lebanon, TN
 Windsor Town Clerk - Windsor, CT
 Wisconsin Dept of Agriculture - Madison, WI
 Wisconsin Dept of Agriculture - Milwaukee, WI
 Wisconsin Dept of Revenue - Oshkosh, WI
 Wisconsin Dept of Revenue - Madison, WI
 Wisconsin Dept of Revenue - Milwaukee, WI
 Wise County Tax Collector - Wise, VA
 Wood Dale City Clerk - Wood Dale, IL
 Woods Cross City - Woods Cross, UT
 WSDA Seed Program - Yakima, WA
 WY State Treasurers Office - Cheyenne, WY
 WY State Use 2058499 - Cheyenne, WY
 Wyandotte County Treasurer - Kansas CITY, KS
 Wyoming Co Courthouse - Pineville, WV
 Wyoming Department of Agriculture - Cheyenne,
 WY
 Wyoming Dept of Revenue - Cheyenne, WY
 Wyoming State Treasurers Office - Cheyenne, WY
 Wyoming Unemployment Insurance - Casper, WY
 Yakima County Tax Collector - Yakima, WA
 Yavapai County Treasurer - Prescott, AZ
 Yellowstone County Treasurer - Billings, MT
 Yolo County Agriculture Dept - Woodland, CA
 Yolo County Clerk - Woodland, CA
 Yolo County Environmental - Woodland, CA
 Yolo County Treasurer's Office - Whittier, CA
 York Area Earned Income Tax - York, PA
 York County Clerk Of Circuit Ct - Yorktown, VA
 York County Tax Collector - Baltimore, MD
 York County Treasurer - York, SC
 Youngstown City Health Dept - Youngstown, OH
 Ypsilanti Township Treasurer (Washtenaw) -
 Ypsilanti, MI
 Yuma County - Yuma, AZ
 Yuma County Treasurer - Yuma, AZ
 Zanesville Muskingum County - Zanesville, OH

Litigation Parties

Adams, Annette
 Aguilera, Isabel

Akopyan, Nona	Cassel, Paul
Allstate Insurance Company OBO Wiseltier, Emelia	Chambers, Elizabeth
Alvarez, Maria E.	Chambers, Felicia
AML IP, LLC	Chanman, Janelle
Andrade, Maria	Chapman, Lee
Arias, Aixa	Chappell, Debra
Armond, Darion	Chavez, Dana
Atkins, Jerald	Chavez, Juan P.
Austin, Robert	Chilin, Nelson
Avila-Berning, Dawn	Christian, Kelly
Baldwin, Andrea	Clark, Michael
Barnes, Katherine	Clifford, Cheryl
Barnes, Ronald	Cohan, Howard
Baros, Athanasia	Conard, Kathleen
Basaldua, Tim	Contreras, Christine
Bayless, Angela	Cooper, Andre
Beatty, Tyeesha	Cordova-Ochoa, Jaime
Beaver, Mary	Cornejo, Katy
Beeson, Wendy	Coulter, Dorothy
Belfield, Rashida	Cox, Jill
Beliveau, Natasha	Cromer, Adrian
Bell, Namari (MJ)	Crump, Joy
Bellevia, Christine	Cruz, Feliciano
Bellomo, Andrew	Cruz, Jeannette
Bellomo, Donna	Cryer, Beatris
Bergstein, Cecilia	Dash-Lokko, Felicia
Betancourt, Rudolph	Davis, Tammy
United States of America	Davis, Taylor
Blanton, Karen	De La Cruz, Cinthya
Blevins, Cona	Debock, Beverly
Visa - Interchange	Decosta, Sherrie
Boatman, Mark	DeMaria, Gina
Bogle, Gerald	Ditman, Erika
Boone, Jeanne	Donnelly, Carol
Boston, Sonja	Dorsey Watson, Yvonne
Bouyer, Anthony	Dudkewic, Timothy
Bowie, T'ron	Dugan, Benella
Brown, Alisha	Eckinger, Stephine
Brown, Sylvia	Eide, Tylor
Burhanan, Jr., Charles	Elias, Patrick
Burns, Peggy	Emerson, Mary
Burton Andrade, Sandra	Eskra-Brown, Amy
Bush, Faith	Espinosa, Kelley
Bustos, Enriqueta	Espinoza Ramirez, Carlos
Cancel, Mercedes	Espinoza, Alejandro
Carbajal, Wendy	Estrella, Rosario
Cargus, Lakendra	Florida Fish and Wildlife Conservation Commission
Carlin, Nicholas EEOC	Floyd, Samuel
Carlson, Corinne	Federal Trade Commission
Carney, Camile	Galloway, Sheryl
Carrillo, Francyne	Gato, Birna
Carter, Teresa	Gerson Companies, The
Cartwright, Angela	Gibson, Destiny

Giorgio, Erika
 Glass, Kathleen
 Glenn, Eva
 Gonzales, Art
 Gonzalez, Evaristo
 Gramajo, Christopher
 Griffey, Robin
 Gunter, Daniel
 Gut, Dawid
 Guzman Galvez, Rene
 Hale, Vincent
 Hall, Cynthia
 Hall, Deborah
 Hamilton, June
 Hamilton, Terri
 Harper, Sheila
 Hatcher, Theresa
 Henderson, Raeshawn
 Hensley, Charm
 Herbert, Cierra
 Hernandez-Mendoza, Jorge (George)
 Hodnett, Melba
 Hoffmann, Linda
 Holquin (Holguin), Jennifer
 Hornby, Linda
 Howard, William
 Imagesound Inc.
 Jaco, Tina
 Jafari Aura, Beta
 Jafari, Nasiba
 Jennings, Katie
 Jimenez, Edgar
 Johnson, Debra
 Johnson, Mike
 Johnson, Romonia
 Jones, Keyandra
 Jones, Rickey
 Kemper, Janice
 Kerns, Michele
 Kessler, Deanna (Estate of OBO Redden, Hannah)
 Kindlick, Le-Anne
 King, Carol
 King, Lydell
 King, Michelle
 Kirchner, Gary
 Knight, Britany
 Krantz, Ann
 La Jolla Mira Mesa Property, LLC
 Lacourse, Paul
 Lala, Jaimi
 Lancaster, Elizabeth
 Land, Dorothy
 Landrus, William

Lane, David
 Lang, Lauren
 Leach, Veronica
 Lee, Ibbie
 Liggons, Lonzo
 Loeb, Richard
 Long, Annette
 Long, Esther
 Lynch, Billie Jo
 Maddox, Sherry
 Mahoney, Kathleen
 Maldonado, Johnathan
 Malouin, Debra
 Mann, Darla
 Mann, Virginia
 Martinez, Leah
 Mason, Willie Ruth
 McDermott, Tina
 McDougall, Garrett
 McFadden, Ann (Estate of) & Allen, Sherry
 Mendoza, Edubina
 Merone, Maria
 Midulla, Lorinda
 Millan, Belkis
 Miller, Joey
 Miller, Kris
 Monroe, Matt
 Moorman, Magadline
 Morales-Euresti, Juanita
 Moran Solares, Norma
 Morris, Joyce
 Mueller, Carlota
 Munoz, Denise
 Myers, Janet
 Myers, Michael
 Nelson, Janie
 Nelson, Tracey
 Nikki C. Barranco
 Novak, Kaleb
 Nunez, Daniel
 Nunez, Edwin
 Nunez, Genara
 Oakadoaks LLC & Roberts, Matthew
 Overton, Jonas
 Owczarkowski, Norman
 Paige, Cynthia
 Parker fka Granata, Ilean
 People of the State of California
 Perez, Concha
 Perkins, Erica
 Peterson, Ebony
 Peterson, Natiya
 Phillips, Abigail

Phillips, Jayla
Pickett, Ashley
Pierce, Karen
Pirtle, Anna
Pizarro, Juanita
Pizzolato, Joel
Polm, Nicholas (Estate of) & Volkman, Melvina
Poutsma, Erick
Precila Balabbo
Ema Bell
Consumer Advocacy Group, Inc.
Center for Advanced Public Awareness
Consumer Protection Group, LLC
CalSafe Research Center, Inc.
Ecological Alliance, LLC
Environmental Health Advocates, Inc.
Dennis Johnson
Audrey Kallander
Puentes, Rosemary
Purcell, Andrianna
Purinton, Penny
Ragudo, Martha
Rainer, Carol
Ramirez, Elizabeth
Redding, Sherryl
Redmond-Lott, Ladonna
Reed, Barbara
Reed, Susan
Rich, Tiffany
Riddle, Trudy
Riggs, Bertha
Riggs, Sara
Rios, Crystal
Ripper Merchandise
Rivera Hernandez, Celestina
Roberson, Carol
Roberts, Patsy
Robertson, Shirley
Robinson, Tereasa
Rodriguez, Tisha
Rodriguez, Trinadie
Rosenberg, Karen
Rowe, Melody
Saaverda, Maria
Saenz, Priscilla
Salazar, Maria
Saldate, Christina
Sampson, Kerri
Sampson, Lisa
SC Licensing, LLC
Schnell, Nylene
Schwartz, Roseanne
Scullon, Maureen

Seaver, Susan
Shaw, Rashawn
Simmons, Eric
Smith, Teresa
Smith, Terri
State of New Jersey
State of New York
Steger, Randall
Stephens, Helen
Stern, Amy
Stoykovich, Austin
Strojnuk, Peter
Sturges, Lisa
Tapia, Margarita
Tavera, Dianna
Taylor, Audrey
Telfer, Patricia
Torres, Norman
Town of Riverhead Highway Department
Treacy, Terry
Uzzle, Vernetta
Valdez, Santa
Verheyen, Jennifer
Wang, Karen
Wardlow, Johnnesha
Warren, Semetris
Watson, Melissa
Watson, Theodora
Watts, Jhona
Weiser, Joshua
Wheadon, Jolly
Williams, Demond
Williams, James
Wolfe, Linda
Wood, Lorraine
Woods, Christopher
Woolery, Jr., Ronald
Zakharin, Galina
Zamot, Cruz
Zdiera, Angela

Litigation Parties' Opposing Counsel

Aaron Becker Trial Attorney
Aaron G. Durden & Co., LPA
Abell & Assoc, LLC
Abramson Labor Group
Adamson Ahdoot
Amaro Law Firm
Anderson Law Firm, PC
Andrea Cook & Associates
Arnold & Porter Kaye Scholer LLP
Arroyo Law, Inc.
Attorney-In-Charge, International Trade Field Office

B&D Law Group APLC
 Bailey Cavalieri, LLC
 Banner Attorneys
 Barlett & Grippe, LLC
 Bazar And Associates
 BB Law Group
 Bellucci Law, APC
 Berke, Berke & Berke
 Bibiyan Law Group
 Blackburn Romey
 Blackstone Law
 Boughter Sinak, LLC
 Brandon J. Broderick, LLC
 Bravo Law Firm
 Brent M. Lowman, Esq., CPA
 Brodsky & Smith LLP
 Bryson Woulfe, PC, Attorneys at Law
 Buitrago & Associates
 Butler Norris & Gold
 Byrd & Gonzalez P.A.
 Calstrat Law Group, APC
 Cantor, Wolff, Nicastro & Hall
 Cash, Krugler and Fredericks, LLC
 Century Park Law Group, LLP
 Chalik & Chalik, PA
 Chanfrau & Chanfrau
 Chapman & Bowling, LLC
 Child & Jackson
 Christopher L. George, PC
 Chute O'Malley Knobloch & Turcy, LLC
 Cooper Elliott
 Dana & Dana
 Daspit Law Firm, PLLC
 David Blackwell Law, LLC
 Dell & Dean, PLLC
 deLuca Levine
 Deon Goldschmidt Attorneys, PLLC
 Diversity Law Group, PC
 Douglas Law Firm, PLLC
 Downtown LA Law Group
 Dozier Law Firm, LLC
 Drafahl Law Firm
 Duke Seth, PLLC
 Duncan Law Firm, LLC
 Dworlcin & Maciariello The Georiga Law Lions
 Employee Justice Legal Group
 Englander Peebles
 Farah & Farah, PA
 Ferro, Juba, Mangano, PC
 Flager & Associates, PC
 Flood Law Firm, The
 Forman Clothier Law Group, LLC
 Fournaris & Sanet, PA

Frankl Kominsky Injury Lawyers
 Fuerste, Carew, Juergens & Sudmeier, PC
 Fuller, Fuller & Associates, PA
 Gary K. Walch, ALC
 Geisler & Weaver
 Gillis Law Firm, LLC
 Ginnis & Krathen, PA
 Glankler Brown PLLC
 Glass & Tabor, LLP
 Goldstein, Buckley, Cechman, Rice & Purtz, PA
 Gould & Jefferson LLP
 Gruenloh Law Firm
 Habush Habush & Rottier SC
 Haggerty, Silverman & Justice, PC
 Hamburg, Rubin, Mullin, Maxwell & Lupin, PC
 Harding & Mazzotti, LLP
 Hardison & Cochran, PLLC
 Harmon, Linder & Rogowsky
 Harris Personal Injury Lawyers, Inc.
 Hawthorne Atchison Riddle
 Haymore & Holland, P.C.
 Heidari Law Group, PC
 HMC Civil Rights Law, PLLC
 Holland Injury Law, LLC
 Holloway Bethea & Others, PLLC
 Jacoby & Meyers Attorney LLP
 Jakubowski, Robertson, Maffei, Goldsmith & Tartaglia, LLP
 James Hawkins, APLC
 James Trauring & Associates, LLC
 Jarrett & Price LLC
 Jaurigue Law Group
 JJC Law LLC
 JML Law
 John Wright Law Firm PLLC
 Jones Law Firm
 Josh Vorhees and Troy Bailey
 JS Abrams Law, PC
 Jurewitz Law Group
 Kent Law PLC
 King & Siegel LLP
 Klein & Folchetti, PC
 Koul Law Firm
 Lauby, Mankin & Lauby, LLP
 Law Office of Greg K. Smith
 Law Office of Andrew S. Blumer
 Law Office of Arin Khodaverdian
 Law Office of Ball & Yorke
 Law Office of Charles M. Hammer
 Law Office of David E. Gordon, The
 Law Office of David H. Kaplan, LLC
 Law Office of David Pourati
 Law Office of Grosso & Sarkisian

Law Office of Jennifer I. Freeman
 Law Office of Joann L. Pheasant
 Law Office of Kaleb A. Godwin
 Law Office of Ronald C. Cox
 Law Office of Thomas Tona, PC
 Law Office of Tomy J. Acosta
 Law Office of Uriel E. Gribetz
 Law Offices of Armen Zadourian
 Law Offices of Carl Palomino, PA
 Law Offices of Christopher L. Hamblen
 Law Offices of Doner & Castro, PC
 Law Offices of Ernest H. MacMillan
 Law Offices of Fernando D. Vargas
 Law Offices of Gerald L. Marcus
 Law Offices of Glenn & West, LLC
 Law Offices Of Ilan N Rosen Janfaza, APC
 Law Offices of Jacob Emrani, APC
 Law Offices of Jason Turchin
 Law Offices of Michael R. Loewen
 Law Offices of Ramin R. Younessi, APLC
 Law Offices of Robert D. Berkun, LLC
 Law Offices of Robin E. Paley, APLC
 Law Offices Of Russell F. Behjatnia
 Law Offices of Stephen J. Kleeman
 Law Offices of Steve Gimblin
 Law Offices of Stewart & O'Kula
 Law Offices of William W. Green & Associates
 Lawyers for Employee & Consumer Rights APC
 Leavitt & Eldredge
 Leonard Sciolla
 Lexicon Law, PC
 Lowenthal & Abrams, PC
 Mandelbaum Barrett, PC
 Manning Law, APC
 Marshall P. Whalley & Associates, PC
 Mat Law LLP
 Matthew J. Consolo
 Maximino Law, LLC
 McCormick Law Firm
 McKee Law, LLC, PA
 McNeelylaw, LLP
 Melmed Law Group, PC
 Mendez Law Offices, PLLC
 Michael Roofian & Associates, APC
 Mickey Keenan, PA
 Mills & Cahill, LLC
 Mizrahi Kroub LLP
 Moon Law Group, PC
 Mooradian Law, APC
 Morgan & Morgan
 Morgan & Morgan Atlanta, PLLC
 Morgan & Morgan Orlando, PA
 Morgan & Morgan Tampa PA

Morgan & Morgan Tampa, PA
 Morgan & Morgan, Kentucky PLLC
 Morgan & Morgan, PA
 Noam Glick, Glick Law Group
 Office of General Counsel, Office of the U.S. Trade Representative
 Office of the Assistant Chief Counsel International Trade Litigation, U.S. Customs and Border Protection
 Olive, Sanchez & Associates, PLLC
 O'Malley Tunstall, PC
 Philips & Associates
 Phillip Browarsky & Co., LLC
 Piazza Law Group
 Polaris Law Group
 Prugh & Associates, PA
 Rafii & Associates, PC
 Ramey & Schwaller, LLP
 Reginald McDaniel, Attorney at Law, LLC
 Reisner & King LLP
 Reuben Yeroushalmi
 Rinehardt Law Firm
 Robes Law Group, PLLC
 Rogers & Driver, PSC
 Rosenberg, Kirby, Cahill, Stankowitz & Richardson
 Rubenstein Law, PA
 Rucka O'Boyle Lombardo & McKenna
 SC Licensing, LLC
 Schmidt Kramer, PC
 Schneider Williamson LLC
 Schroeter, Goldmark & Bender
 Seiller Waterman LLC
 Seven Hills LLP - Kimberly Gates Johnson
 Shapiro, Washburn & Sharp, PC
 Shaw & Shaw, PC
 Sheehan & Associates, PC
 Shegerian & Associates
 Shields Reeves, PLLC
 Shiner Law Group, PA
 Silva Injury Law, Inc.
 Simon & Simon, PC
 SoCal Equal Access Group
 Soho Law Firm
 Southern California Labor Law Group, PC
 SP Law Group, A Professional Corporation
 Spielberg Law Group
 State of New Jersey
 State of New York
 State of Tennessee
 Stein Law
 Steven L. Chung, Esquire, LLC
 Swartz Culleton PC
 The Aguirre Law Firm, PLLC
 The Barnes Firm, LC

The Blankenship Law Firm, PLLC
 The Capital Law Firm
 The Chiurazzi Law Group
 The Flood Law Firm, LLC
 The Florida Law Group
 The Harrell Law Firm, LLC
 The Law Office of Gregory S. Sconzo, PA
 The Law Offices of Nooney, Roberts, Hewett & Nowicki
 The Odierno Law Firm, P.C.
 The Schapiro Law Gorup, PL
 The Verdecia Law Firm, LLC
 Thomas N. Thurlow & Associates, PC
 Thompson, Brody & Kaplan, LLP
 Tishbi Law Firm, APC
 Tofer & Associates
 Trujillo Gonzalez, PC
 Turley, Peppel & Christen LLC
 United States of America
 US Department of Justice
 Vineet Dubey
 Watts Guerra LLP
 Weaver & Fitzpatrick
 Wham & Wham Lawyers
 Willis Spangler Starling
 Wilshire Law Firm
 Winters & Yonker, PA
 Wolfson Law Firm, LLP
 Yates Law, LLC

Bankruptcy Judges

Chief Judge Laurie Selber Silverstein
 Judge Brendan L. Shannon
 Judge Craig T. Goldblatt
 Judge J. Kate Stickles
 Judge John T. Dorsey
 Judge Karen B. Owens
 Judge Mary F. Walrath
 Judge Thomas M. Horan

Members of U.S. Trustee's Office

Andrew R. Vara
 Benjamin Hackman
 Fang Bu
 Hannah M. McCollum
 Jane Leamy
 Jonathan Lipshie
 Joseph Cudia
 Joseph McMahon
 Linda Casey
 Linda Richenderfer
 Malcolm M. Bates
 Richard Schepacarter

Rosa Sierra-Fox
 Timothy J. Fox, Jr.

Ordinary Course Professionals

Alston & Bird LLP
 Amin Talati Wasserman LLP
 Avalara Inc
 Baker & Hostetler LLP
 Baker McKenzie
 Benesch Friedlander Coplan
 Bradley Arant Boult Cummings
 Bryce Downey & Lenkov LLC
 Burns & Farrey PC
 Chartwell Law Offices LLP
 Davids & Cohen PC
 Deloitte & Touche LLP
 Deloitte Tax LLP
 Fish & Richardson PC
 Galloway Johnson Tompkins
 Gibbs & Bruns LLP
 Gordon Rees Scully & Mansukhani LLP
 Greenberg Traurig LLP
 Haight Brown & Bonesteel LLP
 Hall & Evans LLC
 Huth Reynolds LLP
 Ice Miller LLP
 Joele Frank Wilkinson Brimmer Katch
 Kalbaugh Pfund & Messersmith PC
 KPMG LLP
 Law Offices of Michael Steel
 Leak And Dougals PC
 Lewis Thomason King Krieg & Waldrop
 Mayer LLP
 MB Law Group LLP
 Meridian Compensation Partners LLC
 Mintzer Sarowitz Zeris
 Moore & Van Allen PLLC
 Morgan Lewis & Bockius LLP
 Murphy Sanchez PLLC
 Norton Rose Fulbright US LLP
 Nuzzo & Roberts LLC
 PricewaterhouseCoopers LLP
 Quinn Law Firm
 Reed Smith LLP
 Rendigs, Fry, Kiely & Dennis, LLP
 Rock Hutchinson PLLP
 Satterlee Gibbs PLLC
 Sea LTD
 Secrest Wardle Lynch Hampton
 Segal McCambridge Singer
 Steptoe & Johnson PLLC
 Tax Credit Co
 Thompson Hine LLP

Thomson Reuters West
Truitt Law Firm LLC
Vertex Inc
Vorys Sater Seymour Pease LLP
Young Moore And Henderson PA

Temporary Labor/ Staffing Agencies

Adecco Employment Services
Akkodis
Avi Foodsystems Inc
Avriel Ralys
Bam Marketing Services Ltd
Boren Brothers Waste Services
CHEP USA
City of Kentwood Treasurer
Compass Group
D&J Master Clean Inc
Daily Services
Distribution Solutions
Erg Staffing Service LLC
Express Services Inc
Forte Transportation
Fun Online Corporation
FurnitureSource
Infosys Limited
It Xcel Consulting
Maxwell Consulting LLC
Minute Men Staffing Svc
Partners Personnel Management
Peopleshare LLC
Pridestaff
Retail Logistics Excellence Relexo
Snider Blake Personnel
Supriya Kolhatkar
Surge Staffing
Texoma Business Services LLC
Vertiv Corporation
Winsor Staffing LI&C
Everest Technologies

Benefit Providers

Anthem, Inc.
IEC Group, Inc. d/b/a AmeriBen
OptumRx
ArchimedesRx
Metropolitan Life Insurance Company
VSP Vision Care, Inc.
Sun Life and Health Insurance Company
Optum Financial, Inc.
Nationwide Mutual Insurance Company
The Allstate Corporation
Sedgwick Claims Management

Shareholders

FMR LLC
BlackRock, Inc.
Liechtensteinische Landesbank Aktiengesellschaft
The Vanguard Group, Inc.

Equipment Lessors & Financing

IBM Credit LLC
Mitsubishi HC Capital America

Creditor Professionals

Berkeley Research Group, LLC
Otterbourg P.C.
Choate, Hall & Stewart LLP

Potential Purchasers/ Investors

Nexus Capital Management LP

SCHEDULE 2

AlixPartners' Disinterestedness

- In connection with the proposed employment and retention of AlixPartners, LLP (“**AlixPartners**”) by the Debtors in these Chapter 11 Cases, AlixPartners undertook a complex process, the details of which are set forth below, to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors’ estates.

AlixPartners Holdings, LLP, AlixPartners’ parent company (“**Holdings**”), directly or indirectly owns Holdings’ U.S. and non-U.S. subsidiaries (collectively, the “**Holdings Enterprise**”). The equity capital of Holdings is owned by the following investors:

- (i) Lakeview Capital Holdings, Inc., the Jay Alix Living Trust and other trusts established by Jay Alix (collectively the “**Lakeview Parties**”);
- (ii) Caisse de dépôt et placement du Québec (“**CDPQ**”);
- (iii) Investcorp Holdings B.S.C. (“**IVC**”);
- (iv) Public Sector Pension Investment Board (“**PSP**”); and
- (v) Current Partners and Managing Directors and certain former Managing Directors of AP (as defined below) and their individual and family trusts, as well as certain other individuals, including current members of the Boards (as hereinafter defined) and employees of the Lakeview Parties, and their individual and family trusts.

(Collectively, (i) – (v) above are hereinafter referred to as the “**Investors**”, and the subset (ii) – (iv) above are hereinafter referred to as the “**Institutional Investors**”).

Holdings and AlixPartners, each have a board of directors (together, the “**Boards**”). No individual or entity controls either of the Boards. Designees of each of the Investors (i) – (iv) above serve as members of the Boards. The Holdings Enterprise does not invest in distressed assets of any class, nor does it have any investment affiliates.

CDPQ is one of Canada’s largest institutional investment managers. It manages investments on behalf of most of Quebec Canada’s public and parapublic pension and insurance funds. CDPQ invests globally in numerous industries.

IVC is a leading global provider and manager of alternative investment products.

PSP is one of Canada’s largest pension investment managers. It invests funds for the pension plans of the Public Service, the Canadian Armed Forces, the Royal Canadian Mounted Police and the Reserve Force. PSP manages a diversified global portfolio in numerous industries throughout the world.

The Lakeview Parties and related entities are entities owned or controlled by Jay Alix that, among other things, make investments on behalf of Mr. Alix and his family.

In addition to their investments in Holdings, the Institutional Investors have substantial investments unrelated to AlixPartners.

The Boards are not involved in the delivery of client services and their members do not have access to client files, except for a minority of members of the Boards that are

AlixPartners employees. As a precautionary matter, AlixPartners maintains information barriers and guidelines designed to prevent certain confidential client information, including the names of clients likely to be involved in a not-yet-filed case under the Bankruptcy Code, from being shared with the Investors or their designees on the Boards.

To that end, no material nonpublic information about the Debtors (including, before the filing of these Chapter 11 Cases, the fact that AlixPartners was about to undertake an assignment involving the Debtors) has been or will be furnished by AlixPartners to the Investors or their Board designees, and AlixPartners will continue to abide by its confidentiality obligations to the Debtors. Each Investor is independent of each other Investor and is governed by its own board of directors or similar body and managed by its own management team. AlixPartners operates independently and does not share employees, officers or other management with any of the Investors. AlixPartners and each of the Investors have separate offices in separate buildings, use separate internet email addresses, and do not otherwise share IT systems.

AlixPartners formed and currently holds a majority and controlling ownership interest in GSS UK Holdings Limited (“**GSS**”). GSS and its subsidiaries developed a regulatory technology platform to provide global, centralized sanctions screening services to financial institutions. Various Investors, including certain AlixPartners Partners and Managing Directors and Board members, hold minority ownership interests in GSS. AlixPartners currently has a majority of the seats on the board of directors of GSS. GSS does not share office space or IT systems with AlixPartners, but does share certain employees and services such as finance systems. The names of GSS’s investors and customers (but not its vendors and employees) are loaded into the database where AlixPartners’ connections are stored and are disclosed as part of the disclosure process described herein.

AlixPartners has one database where connections are stored for all entities in the Holdings Enterprise. The process for the preparation of disclosures is as follows: upon receipt of a potential parties in interest list from the Debtors and/or their representatives (the “**Parties in Interest List**”), all such parties are input to the database by team members familiar with the database. A report of the “hits” is generated, and the team members review those “hits” for connections. Where there is a connection, a disclosure is drafted. After the team completes draft disclosures, the disclosures are reviewed by an in-house bankruptcy attorney. The attorney coordinates with the team to finalize the disclosures, which are then reviewed by the engagement’s Partner and Managing Director. These initial disclosures (the “**Initial Disclosures**”) are thereafter filed with the Bankruptcy Court as part of the retention pleadings.

Promptly thereafter, a bankruptcy paralegal in the firm uses the Initial Disclosures and the Parties in Interest List to draft a firmwide email for each bankruptcy filing, including the Debtors’ cases. This email is sent to every firm employee as well as the members of the Boards and the Lakeview Parties. The firmwide email requests each recipient to review the attached file that includes the parties in interest and corresponding disclosures, and asks that every recipient: (a) contact the legal department in the event that they have a connection or relationship with an interested party that is not included in our disclosures;

(b) if they have a connection or relationship with an interested party that is included in our disclosures, confirm that it is accurately described; and (c) contact the legal department if they own securities of the Debtors. Members of the legal team review all email responses and draft any supplemental disclosures appropriate to reflect information received in response to the firmwide email. After the review process described in the immediately preceding paragraph, supplemental disclosures are thereafter filed with the Bankruptcy Court.

After the Initial Disclosures are filed with the Bankruptcy Court, AlixPartners also provides the names of the Debtors, their owners/investors, lenders and, on a case-by-case basis, other named entities (collectively, the “**Investor Search Parties**”), to the Institutional Investors, and requests that each Institutional Investor run a check of the Investor Search Parties across all investment portfolios including, upon reasonable investigation, (i) private and public funds, (ii) loan positions, and (iii) known positions across CLO holdings (all of the foregoing subject to the exceptions listed below, the “**Investor Connections Check**”). The exceptions to the Investor Connections Check are (i) investments over which the Institutional Investors do not possess actual investment authority and discretion (“direct control”), (ii) index replication position, (iii) investments owned in separate accounts managed by independent parties not affiliated with the Institutional Investors, and (iv) pooled investment vehicles in which the Institutional Investors do not exercise actual control or in which the Institutional Investors do not have visibility sufficient to ascertain such vehicle’s investments. Members of the legal team review all responses received from the Institutional Investors and draft disclosures appropriate to reflect information received from the Institutional Investors that, following review, are filed with the Bankruptcy Court.

Upon receipt of the responses from the Institutional Investors to the Investor Connections Check, AlixPartners will file any supplemental disclosures which may be required.

To the extent AlixPartners learns of connections that are not included herein, AlixPartners will promptly file a supplemental disclosure.

Further, AlixPartners may have had, currently have or may in the future have business relationships with, among other entities, portfolio companies of the Institutional Investors and portfolio companies of private equity funds in which they are limited partners, in matters unrelated to the Debtors or their affiliates in these Chapter 11 Cases. Based on, among other things, the business separation between each of the Investors and AlixPartners, the contractual client confidentiality obligations of AlixPartners and the information barriers referred to above, AlixPartners believes that it does not hold or represent an interest adverse to the estate with respect to any such engagement.

Other than as specifically noted herein, AlixPartners has not undertaken to determine the existence, nature, and/or full scope of any business relationships or connections that the Investors may have with the Investor Search Parties, the Debtors and their affiliates, and other parties in interest in these Chapter 11 Cases.

Specifically, AlixPartners obtained from the Debtors and/or their representatives the Parties in Interest List, which is attached hereto as Schedule 1 and conducted a search for connections in accordance with the procedures set forth above.

AlixPartners represents that, to the best of its knowledge, it knows of no fact or situation that would represent a conflict of interest, cause it not to be disinterested or hold or represent an interest adverse to the Debtors' estates, and furthermore wishes to disclose the following with respect to the Holdings Enterprise (collectively, "**AP**", unless otherwise noted):

- AP interacts with U.S. Bankruptcy Court judges and representatives of the U.S. Trustee Program regularly in its capacity as a professional consulting firm that offers turnaround and restructuring services.
- AP has issued debt in the form of a USD-denominated senior secured term loan, and a Euro-denominated senior secured term loan (collectively, the "**Term Loans**"), as well as revolving credit facility (the "**Revolving Credit Facility**").

Bank of America, N.A. serves as the Administrative Agent for the Term Loans and the Revolving Credit Facility and as such manages all trading of the Term Loans and Revolving Credit Facility between investors. Many of the holders of the Term Loans are pools organized by banks, mutual fund management companies and other fund managers (collectively, "**Fund Managers**") who pool debt instruments issued by multiple / different borrowers and offer interests in the pools to investors. The identities of the investors in the pools cannot be ascertained by AP. The Term Loans are actively traded. Thus, the list of Fund Managers and other investors directly holding the Term Loans can become outdated quickly. On a monthly basis, AP reviews the list of investors in the Term Loans for the purpose of making relationship disclosures in chapter 11 cases. As of the last monthly report, no Fund Manager or other investor in the Term Loans held greater than 10% of the combined US-denominated and Euro-denominated Term Loans. In the event that any entity accumulates a 10% or greater interest in the combined US-denominated and Euro-denominated Term Loans, AP will disclose the name of such entity.

The participants in the Revolving Credit Facility are Bank of America, N.A., Credit Suisse, Deutsche Bank AG Host Bank, Goldman Sachs Lending Partners LLC, HSBC Bank USA, NA, and JPMorgan Chase Bank N.A.

- The Internal Revenue Service ("**IRS**") is a former AP client in matters unrelated to the Debtors. The IRS is a lienholder and adverse litigation party to current and former AP clients in matters unrelated to the Debtors.
- The United States Department of Justice ("**DOJ**"), including the United States Attorney General's Office, is a current and former client of AP in matters unrelated to the Debtors. The DOJ is a litigation party, adverse litigation party, lessor and professional to current and former AP clients in matters unrelated to the Debtors.

- AP follows a practice to solicit from the members of its Boards their connections to the parties in interest independent of AP. In response, one or more of the members of its Boards have offered the following disclosures:
 - ACE American Insurance Co., ACE Insurance, and ACE Property and Casualty Insurance Company (Chubb), Chubb Bermuda Insurance Ltd., Chubb/Ace American Insurance Co., Federal Insurance Company and Federal Insurance Company/Chubb (“**Chubb**”) are insurance providers to the Debtors. Chubb is a vendor to an AP investor or one of its affiliates. AP has a group insurance program in place for all US managing directors and AP board members under which personal excess liability (umbrella) insurance may be purchased from Chubb at group rates.
 - Arnold & Porter Kaye Scholer LLP, counsel to litigation parties in these Chapter 11 Cases, is a current or former legal services provider to an AP investor or one of its affiliates.
 - AT&T and AT&T Mobility, utility providers to the Debtors, are vendors to an AP investor or one of its affiliates.
 - Banc of America Leasing & Capital, LLC, Bank of America (“**Bank of America**”) and Bank of America, N.A., secured lenders and banking service providers to the Debtors, are lenders to an AP investor or one of its affiliates.
 - Consumers Energy, a utility provider to the Debtors, is a vendor to an AP investor or one of its affiliates.
 - DTE Energy, a utility provider to the Debtors, is a vendor to an AP investor or one of its affiliates.
 - Honigman LLP, a real estate lessor/landlord to the Debtors, is a current or former legal services provider to an AP investor or one of its affiliates.
 - Kroll, LLC is a bankruptcy professional to the Debtors. AP’s current CEO was formerly the CEO of Kroll Associates, Inc.
 - Mitsubishi HC Capital America and MUFG Bank, Ltd. are secured lenders, equipment lessors and financing providers to the Debtors. MUFG Union, Ltd. is a lender to an AP investor or one of its affiliates.
 - Optum Financial, Inc. and OptumRx are benefit providers to the Debtors. A member of AP’s board of directors is an officer of Optum (a UnitedHealth Group company), and a former employee of United. Additionally, another member of AP’s board of directors is a member of the board of directors of UnitedHealth Group, Inc.
 - PriceWaterhouseCoopers LLP is an ordinary course professional to the Debtors. An AP Board member and an employee of one of his affiliates are former employees of PriceWaterhouseCoopers LLP.

- Travelers Casualty and Surety Company of America is an insurance provider to the Debtors. The Travelers Indemnity Company is a vendor to an AP investor or one of its affiliates.
- U.S. Bank National Association is a secured lender to the Debtors. U.S. Bank is a vendor to an AP investor or one of its affiliates.
- A significant number of parties in interest that are categorized as real estate lessors/landlords to the Debtors are and/or were also lessors to current and former AP clients in matters unrelated to Debtors. To the extent AP has additional connections to parties in these categories, they are disclosed herein.
- A significant number of parties in interest that are categorized as utility providers and/or taxing authorities to the Debtors are and/or were also adverse litigation parties, non-adverse litigation parties and/or litigation parties to current and former AP clients in matters unrelated to Debtors. To the extent AP has additional connections to parties in these categories, they are disclosed herein.
- A&G Real Estate Partners, a bankruptcy professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- ACE American Insurance Co., ACE Insurance, ACE Property and Casualty Insurance Company (Chubb), Chubb Bermuda Insurance Ltd., Chubb/Ace American Insurance Co., Federal Insurance Company and Federal Insurance Company/Chubb, insurance providers to the Debtors, and affiliated entities (“**ACE/Chubb**”), are affiliates, bondholders, related parties, non-adverse litigation parties, lenders, lienholders, adverse litigation parties, lessors and litigation parties to current and former AP clients in matters unrelated to the Debtors. ACE/Chubb is a current and former AP client in matters unrelated to the Debtors. ACE/Chubb is an insurance provider to AP. AP has a group insurance program in place for all US managing directors and AP board members under which personal excess liability (umbrella) insurance may be purchased from ACE/Chubb at group rates.
- AEP - Appalachian Power, AEP-Wheeling Power, American Electric Power, Appalachian Power and Southwestern Electric Power, utility providers to the Debtors, and affiliated entities (“**AEP**”), are bondholders to a former AP client in matters unrelated to the Debtors. AEP is a current and former AP client in matters unrelated to the Debtors.
- AES Indiana and AES Ohio, utility providers to the Debtors, and affiliated entities (“**AES**”), are affiliates and lenders to former AP clients in matters unrelated to the Debtors. AES is a former AP client in matters unrelated to the Debtors.
- AFCO Credit Corporation, an insurance premium financing provider to the Debtors, and affiliated entities, is a lender to a current AP client in matters unrelated to the Debtors.
- AIG Specialty Insurance Company, American International Reinsurance Co Ltd (AIRCo) and American International Reinsurance Company LTD (AIG), insurance providers to the Debtors, and affiliated entities (“**AIG**”), are bondholders, adverse litigation parties, non-

adverse litigation parties, lenders, related parties, investors and lessors to current and former AP clients in matters unrelated to the Debtors. AIG is a current and former AP client in matters unrelated to the Debtors. AIG is a former employer of current AP employees.

- Albertson's, Inc. and Albertson's LLC, real estate lessors/landlords to the Debtors, and affiliated entities, are adverse litigation parties, non-adverse litigation parties, litigation parties and related parties to current and former AP clients in matters unrelated to the Debtors.
- Allianz Global Risks US Ins. Co., an insurance provider to the Debtors, and affiliated entities ("**Allianz**"), are associated companies, bondholders, litigation parties, adverse litigation parties, lenders, lienholders, parent companies and shareholders to current and former AP clients in matters unrelated to the Debtors. Allianz is a current and former AP client in matters unrelated to the Debtors. Allianz is a former employer of current AP employees. Allianz is an insurance provider to AP.
- Allied World Assurance Company (AWAC), Allied World Assurance Company LTD (AWAC), Allied World National Assurance Company (AWAC) and AWAC/Allied World Assurance Co., insurance providers to the Debtors, and affiliated entities ("**AWAC**"), are litigation parties, adverse litigation parties, non-adverse litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors. AWAC is an insurance provider to AP.
- Allstate Insurance Company and The Allstate Corporation, benefit providers and litigation parties to the Debtors, and affiliated entities ("**Allstate**"), are bondholders, adverse litigation parties, litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors. Allstate is a former AP client in matters unrelated to the Debtors.
- Alston & Bird LLP, an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Alston & Bird LLP is a current AP client in matters unrelated to the Debtors.
- Ameren Illinois and Ameren Missouri, utility providers to the Debtors, and affiliated entities ("**Ameren**"), are shareholders to a former AP client in matters unrelated to the Debtors. Ameren is a former AP client in matters unrelated to the Debtors.
- AmeriGas, a utility provider to the Debtors, and affiliated entities ("**AmeriGas**"), are former AP clients in matters unrelated to the Debtors. AmeriGas is a former employer of a current AP employee.
- AML IP, LLC, a litigation party to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Anthem, Inc., a benefit provider to the Debtors, and affiliated entities, are bondholders, adverse litigation parties, non-adverse litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors.

- Aon plc and Aon Premium Finance, LLC, insurance providers and insurance premium financing providers to the Debtors, and affiliated entities (“**Aon**”), are professionals, lienholders, lenders, adverse litigation parties, non-adverse litigation parties, parent companies and bondholders to current and former AP clients in matters unrelated to the Debtors. Aon is a current AP client in matters unrelated to the Debtors. Aon is a former employer of current AP employees. Aon is an insurance provider to AP.
- APS, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- ARC ASANDSC001, LLC and ARC NWNCHSC001, LLC, real estate lessors/landlords to the Debtors, are lenders to former AP clients in matters unrelated to the Debtors.
- Arnold & Porter Kaye Scholer LLP (“**Arnold & Porter**”), counsel to litigation parties in these Chapter 11 Cases, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Arnold & Porter is a current and former AP client in matters unrelated to the Debtors.
- Ashley Furniture, a supplier and vendor to the Debtors, and affiliated entities, are litigation parties to a former AP client in matters unrelated to the Debtors.
- Aspen, an insurance provider to the Debtors, and affiliated entities (“**Aspen**”), are bondholders, non-adverse litigation parties, related parties, litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Aspen is a former AP client in matters unrelated to the Debtors.
- AT&T and AT&T Mobility, utility providers to the Debtors, and affiliated entities (“**AT&T**”), are joint venture entities and lessors to current and former AP clients in matters unrelated to the Debtors. AT&T is a current and former AP client in matters unrelated to the Debtors. AT&T was a member of the official committees of unsecured creditors that retained AP in Windstream Holdings, Inc., Forever 21, Inc., Fusion Connect and Pareteum Corporation, former bankruptcy matters unrelated to the Debtors. AT&T is a vendor to AP.
- Audrey Kallander is a litigation party to the Debtors. An Audrey Kallander is an adverse litigation party to a current AP client in matters unrelated to the Debtors. It is unclear whether these are the same individual.
- Avalara Inc., an ordinary course professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- AXA XL, AXA XL (Indian Harbor), AXA XL/XL Insurance America Inc., Indian Harbor Insurance Co./AXA XL and XL Insurance America, Inc., insurance providers to the Debtors, and affiliated entities (“**AXA/XL**”) are bondholders, litigation parties, adverse litigation parties, lenders, lessors, non-adverse litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors. AXA/XL is a current and former

AP client in matters unrelated to the Debtors. AXA/XL is a former employer of a current AP employee. AXA/XL is an insurance provider to AP.

- AXIS Insurance Co. and AXIS Surplus Insurance Company, insurance providers to the Debtors, and affiliated entities (“**AXIS**”), are adverse litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors. AXIS is a former AP client in matters unrelated to the Debtors.
- BAC West, LLC, a real estate lessor/landlord to the Debtors, and affiliated entities, are affiliates to a former AP client in matters unrelated to the Debtors.
- Bailey Cavalieri, LLC, counsel to litigation parties in these Chapter 11 Cases, is a professional to a former AP client in matters unrelated to the Debtors.
- Baker & Hostetler LLP, an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Baker & Hostetler LLP is a current and former AP client in matters unrelated to the Debtors.
- Baker McKenzie, an ordinary course professional to the Debtors, is a professional, opposing counsel and counsel to current and former AP clients in matters unrelated to the Debtors. Baker McKenzie is a current and former AP client in matters unrelated to the Debtors. Baker McKenzie is a former employer of a current AP employee.
- Banc of America Leasing & Capital, LLC, Bank of America and Bank of America, N.A., secured lenders and banking service providers to the Debtors, and affiliated entities (“**BofA**”), are bondholders, litigation parties, adverse litigation parties, investors, lenders, lessors, lienholders, non-adverse litigation parties, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. BofA is a current and former AP client in matters unrelated to the Debtors. BofA is a former employer of current AP employees.
- Beazley - Lloyd's Syndicate and Beazley Insurance Company, Inc., insurance providers to the Debtors, and affiliated entities, are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Benesch Friedlander Coplan, an ordinary course professional to the Debtors, is a professional and opposing counsel to former AP clients in matters unrelated to the Debtors.
- Berke, Berke & Berke, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a current AP client in matters unrelated to the Debtors.
- Berkeley Research Group, LLC, a professional to a creditor in these Chapter 11 Cases, and affiliated entities (“**BRG**”), are professionals to current and former AP clients in matters unrelated to the Debtors. BRG is a current and former AP client in matters unrelated to the Debtors. BRG is a former employer of current AP employees. BRG is a vendor to AP.

- Berkshire Hathaway Specialty Insurance Co., an insurance provider to the Debtors, and affiliated entities (“**Berkshire Hathaway**”), are bondholders, adverse litigation parties, non-adverse litigation parties, litigation parties, parent companies, related parties and investors to current and former AP clients in matters unrelated to the Debtors. Berkshire Hathaway is a current and former AP client in matters unrelated to the Debtors. Berkshire Hathaway is an insurance provider to AP.
- BGE, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Big Lots eCommerce LLC, Big Lots F&S, LLC, Big Lots Management, LLC, Big Lots Stores - CSR, LLC, Big Lots Stores - PNS, LLC, Big Lots Stores, LLC and Big Lots, Inc. (“**Big Lots**”), Debtors in these Chapter 11 Cases, are adverse litigation parties to a current AP client in matters unrelated to the Debtors. Big Lots is a current and former AP client in matters unrelated to these Chapter 11 Cases.
- BlackRock, Inc., a shareholder to the Debtors, and affiliated entities (“**BlackRock**”), are bondholders, adverse litigation parties, investors, lenders, lessors, lienholders, limited partners, parent companies and shareholders to current and former AP clients in matters unrelated to the Debtors. BlackRock is a current and former AP client in matters unrelated to the Debtors.
- Bowling Green Municipal Utilities, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Bradley Arant Boult Cummings (“**Bradley Arant**”), an ordinary course professional to the Debtors, is a professional, opposing counsel and counsel to current and former AP clients in matters unrelated to the Debtors. Bradley Arant is a current and former AP client in matters unrelated to the Debtors.
- BRE Retail Residual Owner 1 LLC, BRE Retail NP Memphis Commons Owner LLC, BRE Retail NP Owner 1 LLC, BRE Retail Residual NC Owner L.P., BRE Retail Residual Owner 1 LLC, BRE Retail Residual Shoppes at Valley Forge Owner LLC, real estate lessors/landlords to the Debtors, and affiliated entities, are lenders to current and former AP clients in matters unrelated to the Debtors.
- Bristol Tennessee Essential Services, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Brodsky & Smith LLP, counsel to litigation parties in these Chapter 11 Cases, is a professional to a former AP client in matters unrelated to the Debtors.
- Burns & Farrey PC, an ordinary course professional to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors.
- BVA LP SPE LLC, BVA Spradlin LLC and BVA Westside SPE LLC, real estate lessors/landlords to the Debtors, and affiliated entities (“**BVA**”), are adverse litigation

parties to a former AP client in matters unrelated to the Debtors. BVA is a former employer of a current AP employee.

- C.N.A and Continental Casualty Company, insurance providers to the Debtors, and affiliated entities (“CNA”), are affiliates, bondholders, adverse litigation parties, lenders, litigation parties and lienholders to current and former AP clients in matters unrelated to the Debtors. CNA is an insurance provider to AP.
- California Water Service-Bakersfield, California Water Service-Chico, California Water Service-Livermore, California Water Service-Rancho Domingue, California Water Service-Salinas and California Water Service-Stockton, utility providers to the Debtors, and affiliated entities, are members of the official committee of unsecured creditors that retained AP in Kidde-Fenwal, Inc., a bankruptcy matter unrelated to Debtors.
- CFT NV Developments, LLC, a real estate lessor/landlord to the Debtors, and affiliated entities, are lenders to former AP clients in matters unrelated to the Debtors.
- Chanfrau & Chanfrau, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a current AP client in matters unrelated to the Debtors.
- Choate, Hall & Stewart LLP (“Choate”), a professional to a creditor in these Chapter 11 Cases, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Choate is a current and former AP client in matters unrelated to the Debtors.
- Citizens Bank of Pennsylvania, a banking service provider to the Debtors, and affiliated entities (“Citizens Bank”), are lenders and professionals to current and former AP clients in matters unrelated to the Debtors. Citizens Bank is a current AP client in matters unrelated to the Debtors.
- Citizens Energy Group, a utility provider to the Debtors, was a member of the official committee of unsecured creditors that retained AP in VSI Liquidating Trust, a former bankruptcy matter unrelated to Debtors.
- City of Dallas, TX, a utility provider and taxing authority to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors. AP has an office in Dallas, Texas.
- City of Southfield, MI is a utility provider to the Debtors. AP has an office in Southfield, Michigan.
- City of West Monroe, LA, a utility provider and taxing authority to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- City of Wilmington, DE is a utility provider to the Debtors. AP has an office in Wilmington, Delaware.
- ComEd, a utility provider to the Debtors, and affiliated entities, is a vendor to AP.

- Compass Group, a temporary labor/staffing agency to the Debtors, and affiliated entities, are vendors to AP.
- Constellation NewEnergy and Constellation NewEnergy Gas Div LLC, utility providers to the Debtors, and affiliated entities, are director-affiliated companies to a former AP client in matters unrelated to the Debtors.
- Consumers Energy (“**Consumers Energy**”), a utility provider to the Debtors, is an affiliate to a former AP client in matters unrelated to the Debtors. Consumers Energy is a former employer of a current AP employee.
- Cooper Elliott, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Dalton Utilities, a utility provider to the Debtors, was a member of the official committee of unsecured creditors that retained AP in Core Scientific, Inc., a former bankruptcy matter unrelated to Debtors.
- Data2Logistics, a supplier and vendor to the Debtors, was a member of the official committee of unsecured creditors that retained AP in Exide Holdings, Inc., a former bankruptcy matter unrelated to Debtors.
- Davis Polk & Wardwell (“**Davis Polk**”), a bankruptcy professional to the Debtors, is a professional, opposing counsel and counsel to current and former AP clients in matters unrelated to the Debtors. Davis Polk is a current and former AP client in matters unrelated to the Debtors.
- Debra Johnson is a litigation party to the Debtors. A Debra Johnson is an adverse litigation party, litigation party and shareholder to current and former AP clients in matters unrelated to the Debtors. It is unclear whether these are the same individual.
- Delhaize Us Holding Inc., a real estate lessor/landlord to the Debtors, and affiliated entities (“**Ahold Delhaize**”), are adverse litigation parties and non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Ahold Delhaize is a current AP client in matters unrelated to the Debtors.
- Deloitte & Touche LLP and Deloitte Tax LLP, ordinary course professionals to the Debtors, and affiliated entities (“**Deloitte**”), are professionals to current and former AP clients in matters unrelated to the Debtors. Deloitte is a former AP client in matters unrelated to the Debtors. Deloitte is a former employer of current AP employees. Deloitte is an accounting advisor to AP.
- Dennis Johnson is a litigation party to the Debtors. A Dennis Johnson is an adverse litigation party to a current AP client in matters unrelated to the Debtors. It is unclear whether these are the same individual.

- Distribution Solutions, a temporary labor/staffing agency to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Dominion Energy, Dominion Energy North Carolina, Dominion Energy Ohio, Dominion Energy South Carolina and Dominion VA/NC Power, utility providers to the Debtors, are bondholders to a former AP client in matters unrelated to the Debtors.
- Duke Energy, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- EBMUD-East Bay Municipal Utility Dist., a utility provider to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Ecological Alliance, LLC, a litigation party to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors. It is unclear whether these are the same individual.
- Ema Bell is a litigation party to the Debtors. An Ema Bell is an adverse litigation party and litigation party to former AP clients in matters unrelated to the Debtors. It is unclear whether these are the same individual.
- Endurance American Insurance Company (Sompo), an insurance provider to the Debtors, and affiliated entities (“**Endurance/Sompo**”), are bondholders, litigation parties, non-adverse litigation parties, adverse litigation parties, joint venture parties, professionals and lenders to current and former AP clients in matters unrelated to the Debtors. Endurance/Sompo is a current and former AP client in matters unrelated to the Debtors. Endurance/Sompo is an insurance provider to AP.
- Engie Insight, Engie Power & Gas LLC and Engie Resources, utility providers, suppliers and vendors to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Entergy Arkansas, Inc., Entergy Gulf States LA, LLC, Entergy Louisiana, Inc., Entergy Mississippi, Inc. and Entergy Texas, Inc., utility providers to the Debtors, and affiliated entities (“**Entergy**”), are bondholders and director-affiliated companies to former AP clients in matters unrelated to the Debtors. Entergy is a current AP client in matters unrelated to the Debtors. Entergy is a former employer of a current AP employee.
- Environmental Health Advocates, Inc., a litigation party to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- Everest Indemnity Insurance Company, an insurance provider to the Debtors, and affiliated entities (“**Everest**”), are litigation parties, non-adverse litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Everest is a former AP client in matters unrelated to the Debtors. Everest is an insurance provider to AP.

- Eversource and Eversource Energy, utility providers to the Debtors, and affiliated entities (“**Eversource**”), are shareholders to current and former AP clients in matters unrelated to the Debtors. Eversource is a former AP client in matters unrelated to the Debtors.
- Federal Trade Commission, a litigation party to the Debtors, is an adverse litigation party and litigation party to current and former AP clients in matters unrelated to the Debtors.
- Fidelis Bermuda, an insurance provider to the Debtors, and affiliated entities, are adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Fifth Third Bank and Fifth Third Bank, National Association, secured lenders and banking service providers to the Debtors, and affiliated entities (“**Fifth Third**”), are bondholders, litigation parties, adverse litigation parties, parent companies, professionals, shareholders, lenders, lessors and lienholders to current and former AP clients in matters unrelated to the Debtors. Fifth Third is a former AP client in matters unrelated to the Debtors.
- FIRST Insurance Funding, a Division of Lake Forest Bank & Trust Company, N.A., an insurance premium finance provider to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- Fish & Richardson PC, an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Fish & Richardson PC is a former AP client in matters unrelated to the Debtors.
- FMR LLC, a shareholder to the Debtors, is a lender, bondholder and shareholder to current and former AP clients in matters unrelated to the Debtors.
- Food Lion, LLC, a real estate lessor/landlord to the Debtors, is a non-adverse litigation party to a former AP client in matters unrelated to the Debtors.
- FPL - Florida Power & Light Company and FPL Northwest FL, utility providers to the Debtors, and affiliated entities, are bondholders, lenders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Franklin Square LP, a real estate lessor/landlord to the Debtors, and affiliated entities, are lenders and bondholders to former AP clients in matters unrelated to the Debtors.
- G&I IX Southgate Shopping Center LLC and G&I X Trexler Town MZL LLC, real estate lessors/landlords to the Debtors, and affiliated entities, are lenders to former AP clients in matters unrelated to the Debtors.
- Galloway Johnson Tompkins, an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors.
- Georgia Power, a utility provider to the Debtors, is a bondholder to former AP clients in matters unrelated to the Debtors.

- Gibbs & Bruns LLP, an ordinary course professional to the Debtors, is opposing counsel and counsel to former AP clients in matters unrelated to the Debtors.
- Gordon Brothers Retail Partners, LLC, a bankruptcy professional to the Debtors, and affiliated entities (“**Gordon Brothers**”), are lenders, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. Gordon Brothers is a former AP client in matters unrelated to the Debtors. Gordon Brothers is a vendor to AP.
- Gordon Rees Scully & Mansukhani LLP (“**Gordon Rees**”), an ordinary course professional to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Gordon Rees is a former AP client in matters unrelated to the Debtors. Gordon Rees is a legal services provider to AP.
- Greenberg Traurig LLP, an ordinary course professional to the Debtors, is a professional, opposing counsel and counsel to current and former AP clients in matters unrelated to the Debtors. Greenberg Traurig LLP is a current and former AP client in matters unrelated to the Debtors.
- Guggenheim Securities, LLC, a bankruptcy professional to the Debtors, and affiliated entities (“**Guggenheim**”), are bondholders, lenders, investors, lienholders, parent companies, professionals and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Guggenheim is a current and former AP client in matters unrelated to the Debtors. Guggenheim is a vendor to AP.
- Hall & Evans LLC, an ordinary course professional to the Debtors, is opposing counsel to a former AP client in matters unrelated to the Debtors.
- HDI Specialty Insurance Company, an insurance provider to the Debtors, and affiliated entities (“**HDI**”), are adverse litigation parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. HDI is an insurance provider to AP.
- Hiscox Insurance Company, an insurance provider to the Debtors, and affiliated entities (“**Hiscox**”), are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Hiscox is an insurance provider to AP.
- Homeland Insurance Co. of NY, an insurance provider to the Debtors, is a non-adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Honigman LLP, a real estate lessor/landlord to the Debtors, and affiliated entities, are professionals and counsel to current and former AP clients in matters unrelated to the Debtors. Honigman is a current and former AP client in matters unrelated to the Debtors. Honigman is a former employer of a current AP employee.
- Howard Center, LLC, a real estate lessor/landlord to the Debtors, and affiliated entities, are adverse litigation parties to a former AP client in matters unrelated to the Debtors.

- Howard Cohan is a litigation party to the Debtors. A Howard Cohan is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors. It is unclear whether this is the same individual.
- Hudson Insurance Company, an insurance provider to the Debtors, is a related party to a current AP client in matters unrelated to the Debtors.
- Huntington Bank and Huntington National Bank, secured lenders and banking service providers to the Debtors, and affiliated entities, are bondholders, lenders, lessors, lienholders, adverse litigation parties, shareholders and litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Huth Reynolds LLP, an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors.
- IBM Credit LLC, an equipment lessor & financing provider to the Debtors, and affiliated entities (“**IBM**”), are non-adverse litigation parties, lienholders, adverse litigation parties and professionals to current and former AP clients in matters unrelated to the Debtors. IBM is a current and former AP client in matters unrelated to the Debtors. IBM is a former employer of current AP employees.
- Ice Miller LLP, an ordinary course professional to the Debtors, is a professional and litigation party to current and former AP clients in matters unrelated to the Debtors. Ice Miller LLP is a former AP client in matters unrelated to the Debtors. Ice Miller LLP is a former employer of a current AP employee.
- Imperial Irrigation District, CA, a utility provider to the Debtors, is a bondholder to former AP clients in matters unrelated to the Debtors.
- Infosys Limited, a temporary labor/staffing agency to the Debtors, and affiliated entities (“**Infosys**”), are professionals to current and former AP clients in matters unrelated to the Debtors. Infosys is a former employer of current AP employees. Infosys is a vendor to AP.
- Jade Cheng, a real estate lessor/landlord to the Debtors, is a non-adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Jersey Central Power & Light, a utility provider to the Debtors, is an associated company to a current AP client in matters unrelated to the Debtors.
- JJC Law LLC, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a former AP client in matters unrelated to the Debtors.
- Joele Frank Wilkinson Brimmer Katcher, an ordinary course professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.

- Jones Lang Lasalle Americas, Inc., a real estate lessor/landlord to the Debtors, and affiliated entities (“**JLL**”), are professionals and associated companies to current and former AP clients in matters unrelated to the Debtors. JLL is a vendor to AP.
- Kalbaugh Pfund & Messersmith PC, an ordinary course professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Karen Pierce, a litigation party to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors. It is unclear whether these are the same individual.
- Kentucky Power Co., a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Kimco and Kimco Coral Springs LLC, real estate lessor/landlord to the Debtors, and affiliated entities, are lenders to former AP clients in matters unrelated to the Debtors.
- Kirkland & Ellis LLP (“**Kirkland**”), a real estate lessor/landlord to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Kirkland is a current and former AP client in matters unrelated to the Debtors.
- Koul Law Firm, counsel to litigation parties in these Chapter 11 Cases, is a professional to current and former AP clients in matters unrelated to the Debtors.
- KPMG LLP, an ordinary course professional to the Debtors, is a professional and adverse litigation party to current and former AP clients in matters unrelated to the Debtors. KPMG LLP is a current AP client in matters unrelated to the Debtors. KPMG LLP is a former employer of current AP employees. KPMG LLP is an auditor to AP.
- Kroger Center Morehead LLC and Kroger Limited Partnership I, a real estate lessor/landlord to the Debtors, and affiliated entities (“**Kroger**”), are adverse litigation parties, litigation parties, shareholders and non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Kroger is a former employer of a current AP employee.
- Kroll, LLC, a bankruptcy professional to the Debtors, and affiliated entities (“**Kroll**”), professionals and affiliates to current and former AP clients in matters unrelated to the Debtors. Kroll is a former employer of current AP employees. Kroll is a valuation services provider and accounting/tax advisor to AP.
- Law Offices of Jason Turchin, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a current AP client in matters unrelated to the Debtors.
- Law Offices of Ramin R. Younessi, APLC, counsel to litigation parties in these Chapter 11 Cases, is a professional to current and former AP clients in matters unrelated to the Debtors.

- Law Offices of Robert D. Berkun, LLC, counsel to litigation parties in these Chapter 11 Cases, is a professional to a current AP client in matters unrelated to the Debtors.
- Lawyers for Employee & Consumer Rights APC, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a former AP client in matters unrelated to the Debtors.
- Lewis Thomason King Krieg & Waldrop, an ordinary course professional to the Debtors, is counsel to a current AP client in matters unrelated to the Debtors.
- Lexington Insurance Company, an insurance provider to the Debtors, and affiliated entities (“**Lexington Insurance**”), are adverse litigation parties, litigation parties, shareholders and non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Lexington Insurance is a current AP client in matters unrelated to the Debtors.
- Liberty Excess & Surplus Lines Inc./Ironshore, Liberty Mutual Insurance Company and The Ohio Casualty Insurance Company (Liberty), insurance providers to the Debtors, and affiliated entities (“**Liberty**”), are bondholders, adverse litigation parties, litigation parties, lessors, non-adverse litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors. Liberty is a current and former AP client in matters unrelated to the Debtors. Liberty is an insurance provider to AP.
- Liechtensteinische Landesbank Aktiengesellschaft, a shareholder to the Debtors, and affiliated entities (“**LLB**”), are shareholders to a former AP client in matters unrelated to the Debtors. LLB is a former AP client in matters unrelated to the Debtors.
- Lloyds of London, Lloyds of London – Inigo, Lloyds of London – RB Jones, Lloyds of London – Faraday, Lloyds of London – Canopus and Lloyds of London – Kiln, insurance providers to the Debtors, and affiliated entities (“**Lloyds**”), are non-adverse litigation parties, adverse litigation parties, litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors. Lloyds is a current and former AP client in matters unrelated to the Debtors. Lloyds is an insurance provider to AP.
- M&T Bank, a real estate lessor/landlord to the Debtors, is a lender, parent company and litigation party to current and former AP clients in matters unrelated to the Debtors.
- Manning Law, APC, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a former AP client in matters unrelated to the Debtors.
- Marsh LLC, an insurance broker to the Debtors, and affiliated entities (“**Marsh**”), are professionals to former AP clients in matters unrelated to the Debtors. Marsh is a former employer of a current AP employee. Marsh is an insurance provider to AP.
- McCormick Law Firm, counsel to litigation parties in these Chapter 11 Cases, is a professional and opposing counsel to current and former AP clients in matters unrelated to the Debtors.

- Melissa Watson, a litigation party to the Debtors, is an adverse litigation party to current and former AP clients in matters unrelated to the Debtors. It is unclear whether these are the same individual.
- Meridian Compensation Partners LLC, an ordinary course professional to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Metropolitan Life Insurance Company, a benefit provider to the Debtors, and affiliated entities (“**MetLife**”), are non-adverse litigation parties, lenders, lessors, litigation parties, shareholders, bondholders, lienholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. MetLife is a former AP client in matters unrelated to the Debtors. MetLife is an employee benefits provider to AP.
- Michael Clark, a litigation party to the Debtors, is a shareholder to current and former AP clients in matters unrelated to the Debtors. It is unclear whether these are the same individual.
- Miller Starr Regalia, a real estate lessor/landlord to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors.
- Minute Men Staffing Svc, a temporary labor/staffing agency to the Debtors, and affiliated entities, are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Mitsubishi HC Capital America and MUFG Bank, Ltd., secured lenders, equipment lessors and financing providers to the Debtors, and affiliated entities (“**Mitsubishi**”), are affiliates, shareholders, bondholders, litigation parties, adverse litigation parties, professionals and lenders to current and former AP clients in matters unrelated to the Debtors. Mitsubishi is a current and former AP client in matters unrelated to the Debtors. Mitsubishi was a member of the official committee of unsecured creditors that retained AP in Chesapeake Energy Corporation, a former bankruptcy matter unrelated to the Debtors. Mitsubishi is a former employer of current AP employees. Mitsubishi has an account receivable factoring arrangement with AP and one of AP’s clients whereby AP’s invoices to that client are sold to Mitsubishi in a way that improves payment terms to AP in exchange for an invoice discount. Mitsubishi is a GSS client and investor. Mitsubishi is a vendor to AP.
- Moore & Van Allen PLLC (“**MVA**”), an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. MVA is a former AP client in matters unrelated to the Debtors.
- Morgan & Morgan, Morgan & Morgan Atlanta, PLLC, Morgan & Morgan Orlando, PA, Morgan & Morgan Tampa PA, Morgan & Morgan, Kentucky PLLC and Morgan & Morgan, PA, counsel to litigation parties in these Chapter 11 Cases, are professionals and opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Morgan Lewis & Bockius LLP, an ordinary course professional to the Debtors, is a professional, opposing counsel and counsel to current and former AP clients in matters

unrelated to the Debtors. Morgan Lewis & Bockius LLP is a current and former AP client in matters unrelated to the Debtors.

- Morris, Nichols, Arsht & Tunnell LLP (“**Morris Nichols**”), a bankruptcy professional to the Debtors, is a professional, counsel and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Morris Nichols is a current and former AP client in matters unrelated to the Debtors.
- National Grid, National Grid - New York and National Grid – Pittsburgh, utility providers to the Debtors, and affiliated entities (“**National Grid**”), are associated companies and litigation parties to current and former AP clients in matters unrelated to the Debtors. National Grid is a former AP client in matters unrelated to the Debtors. National Grid is a former employer of current AP employees.
- National Union Fire Insurance Co of Pittsburgh, PA and National Union Fire Insurance Company of PA (AIG), insurance providers to the Debtors, and affiliated entities, are bondholders, non-adverse litigation parties, litigation parties and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Nationwide Mutual Insurance Company, a benefit provider to the Debtors, and affiliated entities (“**Nationwide**”), are associated companies, bondholders, adverse litigation parties, litigation parties and lenders to current and former AP clients in matters unrelated to the Debtors. Nationwide is an insurance provider to AP.
- Nexus Capital Management LP, a potential purchaser/investor to the Debtors, is a lienholder and parent company to current and former AP clients in matters unrelated to the Debtors.
- Norton Rose Fulbright US LLP (“**Norton Rose**”), an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Norton Rose is a current and former AP client in matters unrelated to the Debtors.
- NRG Business Solutions, a utility provider to the Debtors, and affiliated entities, are former employers of a current AP employee.
- NYSEG-New York State Electric & Gas, a utility provider to the Debtors, is a bondholder to a current AP client in matters unrelated to the Debtors.
- Ohio Edison, Penelec, Penn Power, Potomac Edison, The Illuminating Company, Toledo Edison and West Penn Power, utility providers to the Debtors, and affiliated entities (“**FirstEnergy**”), are associated companies, lenders and parent companies to current and former AP clients in matters unrelated to the Debtors. FirstEnergy is a current and former AP client in matters unrelated to the Debtors.
- Optum Financial, Inc. and OptumRx, benefit providers to the Debtors, and affiliated entities (“**Optum**”), are litigation parties, associated companies and non-adverse litigation

parties to current and former AP clients in matters unrelated to the Debtors. Optum is an employee benefits provider to AP.

- Otterbourg P.C., a professional to a creditor in the Chapter 11 Cases, is a professional and opposing counsel to current and former AP clients in matters unrelated to the Debtors.
- Pacific Gas & Electric (“**PG&E**”), a utility provider to the Debtors, is a bondholder to former AP clients in matters unrelated to the Debtors. PG&E is a current and former AP client in matters unrelated to the Debtors. PG&E is a former employer of a current AP employee.
- Paducah Power System, a utility provider to the Debtors, is a bondholder to a former AP client in matters unrelated to the Debtors.
- Partner Re-Insurance Ltd., an insurance provider to the Debtors, and affiliated entities, are adverse litigation parties to current AP clients in matters unrelated to the Debtors.
- Peoples and Peoples Water Service Co. of FL, utility providers to the Debtors, are members of the official committee of unsecured creditors that retained AP in Kidde-Fenwal, Inc., a bankruptcy matter unrelated to the Debtors.
- Pinnacle Properties II, LLC, a real estate lessor/landlord to the Debtors, and affiliated entities, are bondholders to current and former AP clients in matters unrelated to the Debtors.
- PNC Bank and PNC Bank, National Association, secured lenders, letter of credit providers and banking service providers to the Debtors, and affiliated entities (“**PNC**”), are bondholders, litigation parties, adverse litigation parties, professionals, shareholders, lienholders, lessors and lenders to current and former AP clients in matters unrelated to the Debtors. PNC is a former employer of a current AP employee.
- Portland General Electric (PGE), a utility provider to the Debtors, is a current AP client in matters unrelated to the Debtors.
- PPL Electric Utilities and PPL Electric Utilities/Allentown, utility providers to the Debtors, and affiliated entities, are lenders, affiliates and investors to current and former AP clients in matters unrelated to the Debtors.
- Prattville Water Works Board, a utility provider to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Precila Balabbo is a litigation party to the Debtors. A Precila Balabbo is an adverse litigation party and litigation party to current and former AP clients in matters unrelated to the Debtors. It is unclear whether these are the same individual.
- PriceWaterhouseCoopers LLP, an ordinary course professional to the Debtors, and affiliated entities (“**PwC**”), are professionals, litigation parties and non-adverse litigation

parties to current and former AP clients in matters unrelated to the Debtors. PwC is a current and former AP client in matters unrelated to the Debtors. PwC is a former employer of current AP employees. PwC is a tax advisor to AP.

- Procter & Gamble, a supplier and vendor to the Debtors, is a non-adverse litigation party and litigation party to current and former AP clients in matters unrelated to the Debtors. Procter & Gamble is a former employer of current AP employees.
- Protective Life Insurance Company, a real estate lessor/landlord to the Debtors, and affiliated entities, are bondholders to current and former AP clients in matters unrelated to the Debtors.
- Prudential Growth Operations, LLC, a real estate lessor/landlord to the Debtors, and affiliated entities (“**Prudential**”), are bondholders, lienholders, lessors, professionals, lenders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Prudential is a former employer of a current AP employee.
- Red Mountain Asset Fund I, LLC, a real estate lessor/landlord to the Debtors, and affiliated entities, are litigation parties to a current AP client in matters unrelated to the Debtors.
- Reed Smith LLP, an ordinary course professional to the Debtors, is a professional, opposing counsel and counsel to current and former AP clients in matters unrelated to the Debtors. Reed Smith LLP is a former AP client in matters unrelated to the Debtors. Reed Smith LLP is a legal services provider to AP.
- Rendigs, Fry, Kiely & Dennis, LLP, an ordinary course professional to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors.
- Republic Services, a utility provider to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Rinehardt Law Firm, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a current AP client in matters unrelated to the Debtors.
- Robinson, Bradshaw & Hinson, P.A., a real estate lessor/landlord to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors.
- Roseburg Urban Sanitary Authority, a utility provider to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors.
- RSUI Indemnity Company, an insurance provider to the Debtors, and affiliated entities (“**RSUI**”), are lenders and adverse litigation parties to current AP clients in matters unrelated to the Debtors. RSUI is a current AP client in matters unrelated to the Debtors.

- Safeway, Inc., a real estate lessor/landlord to the Debtors, is an adverse litigation party, non-adverse litigation party, litigation party and related party to current and former AP clients in matters unrelated to the Debtors.
- San Diego Gas & Electric, a utility provider to the Debtors, and affiliated entities, are parent companies to a former AP client in matters unrelated to the Debtors.
- Schroeter, Goldmark & Bender, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a former AP client in matters unrelated to the Debtors.
- Sea LTD, an ordinary course professional to the Debtors, is a professional to a current AP client in matters unrelated to the Debtors.
- Sealy Inc., a supplier and vendor to the Debtors, and affiliated entities (“**Sealy**”), are related parties and lessors to current and former AP clients in matters unrelated to the Debtors. Sealy was a member of the official committee of unsecured creditors that retained AP in Art Van Furniture, LLC, a former bankruptcy matter unrelated to the Debtors.
- Sedgwick Claims Management, a benefit provider to the Debtors, and affiliated entities (“**Sedgwick**”), are professional and litigation parties to current and former AP clients in matters unrelated to the Debtors. Sedgwick is a former AP client in matters unrelated to the Debtors.
- Segal Mccambridge Singer, an ordinary course professional to the Debtors, is a professional to a former AP client in matters unrelated to the Debtors.
- Serta Inc., a supplier and vendor to the Debtors, and affiliated entities, are current AP clients in matters unrelated to the Debtors.
- Shelly L. Trosclair, a current officer to the Debtors, is a former officer to a former AP client in matters unrelated to the Debtors.
- Southern California Edison (“**SCE**”), a utility provider to the Debtors, is a bondholder and lessor to current and former AP clients in matters unrelated to the Debtors. SCE is a current and former AP client in matters unrelated to the Debtors.
- Southern California Gas (The Gas Co.), a utility provider to the Debtors, is a lessor to a current AP client in matters unrelated to the Debtors.
- Spielberger Law Group, counsel to litigation parties in these Chapter 11 Cases, is a professional to a former AP client in matters unrelated to the Debtors.
- SRP - Salt River Project, a utility provider to the Debtors, is a bondholder to former AP clients in matters unrelated to the Debtors.
- Starr Indemnity & Liability Company, Starr Specialty Insurance Company and Starr Surplus Lines Ins Co., insurance provider to the Debtors, and affiliated entities (“**Starr**”),

are adverse litigation parties and non-adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Starr is a former AP client in matters unrelated to the Debtors. Starr is an insurance provider to AP.

- State of New Jersey, a litigation party to the Debtors, is an adverse litigation party, bondholder and limited partner to former AP clients in matters unrelated to the Debtors.
- State of New York, a litigation party to the Debtors, is an adverse litigation party, bondholder and litigation party to current and former AP clients in matters unrelated to the Debtors.
- State of Tennessee, a litigation party to the Debtors, is an adverse litigation party, and bondholder to current and former AP clients in matters unrelated to the Debtors.
- Steadfast Insurance Company, an insurance provider to the Debtors, and affiliated entities, are adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.
- Steptoe & Johnson PLLC, an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors. Steptoe & Johnson PLLC is a current and former AP client in matters unrelated to the Debtors.
- Sun Life and Health Insurance Company, a benefit provider to the Debtors, and affiliated entities (“**Sun Life**”), are non-adverse litigation parties, lenders, lessors and professionals to former AP clients in matters unrelated to the Debtors. Sun Life is an insurance provider to the Debtors.
- Supervalu Inc., a real estate lessor/landlord to the Debtors, is an adverse litigation party and non-adverse litigation party to current and former AP clients in matters unrelated to the Debtors. Supervalu Inc. is a vendor to AP.
- Symmetry Energy Solution LLC, a utility provider to the Debtors, is a former AP client in matters unrelated to the Debtors.
- TECO Tampa Electric Company, a utility provider to the Debtors, is a bondholder to former AP clients in matters unrelated to the Debtors.
- The Barnes Firm, LC, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to a current AP client in matters unrelated to the Debtors.
- The Deerfield Company, Inc., a real estate lessor/landlord to the Debtors, and affiliated entities, are bondholders and lenders to current and former AP clients in matters unrelated to the Debtors.
- The People of the State of California, a litigation party to the Debtors, is a bondholder, lienholders and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors.

- The Stop & Shop Supermarket Co., LLC, a real estate lessor/landlord to the Debtors, is an adverse litigation party to a current AP client in matters unrelated to the Debtors.
- The Vanguard Group, Inc. (“**Vanguard**”), a shareholder to the Debtors, is a bondholder, lender and shareholder to current and former AP clients in matters unrelated to the Debtors. Vanguard is a current and former AP client in matters unrelated to the Debtors.
- Thompson Hine LLP, an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors.
- Thomson Reuters West., an ordinary course professional to the Debtors, and affiliated entities (“**Thomson Reuters**”), are professionals and affiliates to current and former AP clients in matters unrelated to the Debtors. Thomson Reuters is a vendor to AP.
- T-Mobile USA Inc., a utility provider to the Debtors, and affiliated entities (“**T-Mobile**”), are lessors to current AP clients in matters unrelated to the Debtors. T-Mobile is a current and former AP client in matters unrelated to the Debtors.
- Tower Ventures CRE LLC, a real estate lessor/landlord to the Debtors, and affiliated entities, are non-adverse litigation parties to a current AP client in matters unrelated to the Debtors.
- Travelers Casualty and Surety Company of America, an insurance provider to the Debtors, and affiliated entities (“**Travelers**”), are bondholders, non-adverse litigation parties, adverse litigation parties, investors, lenders, lessors, limited partners and professionals to current and former AP clients in matters unrelated to the Debtors. Travelers is a current and former AP client in matters unrelated to the Debtors. Travelers is an insurance provider to AP.
- Truist Bank, a secured lender and banking service provider to the Debtors, and affiliated entities, are bondholders, adverse litigation parties, lenders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Twin City Fire Insurance Company (The Hartford), an insurance provider to the Debtors, and affiliated entities (“**Twin City Fire/The Hartford**”), are bondholders, adverse litigation parties, non-adverse litigation parties, lenders, lienholders and litigation parties to current and former AP clients in matters unrelated to the Debtors. Twin City Fire/The Hartford is a former AP client in matters unrelated to the Debtors. Twin City/The Hartford is an insurance provider to AP.
- TXU Energy, a utility provider to the Debtors, and affiliated entities, are shareholders and affiliates to a former AP client in matters unrelated to the Debtors.
- U.S. Bank National Association, a secured lender to the Debtors, and affiliated entities (“**U.S. Bank**”), are bondholders, adverse litigation parties, litigation parties, lenders, lessors, lienholders, professionals and shareholders to current and former AP clients in matters unrelated to the Debtors. U.S. Bank is a current and former AP client in matters

unrelated to the Debtors. U.S. Bank is a member of the official committee of unsecured creditors that retained AP in iMedia Brands, Incand Tops Holding II Corporation, former bankruptcy matters unrelated to the Debtors.

- United States of America, a litigation party to the Debtors, is an adverse litigation party, bondholder, non-adverse litigation party and lienholder to current and former AP clients in matters unrelated to the Debtors.
- Venture Partners LLC, a real estate lessor/landlord to the Debtors, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Veolia Water New Jersey, Veolia Water Pennsylvania and Veolia Water Toms River, utility providers to the Debtors, and affiliated entities (“**Veolia**”), are director-affiliated companies to a former AP client in matters unrelated to the Debtors. Veolia is a former AP client in matters unrelated to the Debtors.
- Verizon Wireless, a utility provider to the Debtors, and affiliated entities (“**Verizon**”), are lessors to a current AP client in matters unrelated to the Debtors. Verizon is a current and former AP client in matters unrelated to the Debtors.
- Visa – Interchange, a litigation party to the Debtors, and affiliated entities (“**Visa**”), are non-adverse litigation parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. Visa is a current and former AP client in matters unrelated to the Debtors.
- Vorys Sater Seymour Pease LLP, an ordinary course professional to the Debtors, is a professional and counsel to current and former AP clients in matters unrelated to the Debtors.
- VSP Vision Care, Inc., a benefit provider to the Debtors, is an employee benefits provider to AP.
- Wal-Mart East, LP, a real estate lessor/landlord to the Debtors, and affiliated entities (“**Wal-Mart**”), are bondholders, litigation parties, non-adverse litigation parties, associated companies and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Wal-Mart is a former AP client in matters unrelated to the Debtors. Wal-Mart is a former employer of current AP employees.
- Washington State Department of Labor & Industries, an insurance provider to the Debtors, is an insurance provider to AP.
- Waste Management and Waste Management National Services, Inc., utility providers to the Debtors, and affiliated entities, are lessors to current and former AP clients in matters unrelated to the Debtors.

- Watts Guerra LLP, counsel to litigation parties in these Chapter 11 Cases, is opposing counsel to current and former AP clients in matters unrelated to the Debtors. Watts Guerra LLP is a current AP client in matters unrelated to the Debtors.
- Wegmans Food Markets, Inc., a real estate lessor/landlord to the Debtors, is an adverse litigation party to a former AP client in matters unrelated to the Debtors.
- Wells Fargo Bank and Wells Fargo Bank, National Association, secured lenders and banking service providers to the Debtors, and affiliated entities (“**Wells Fargo**”), are bondholders, litigation parties, director-affiliated companies, lenders, lessors, lienholders, shareholders, professionals and adverse litigation parties to current and former AP clients in matters unrelated to the Debtors. Wells Fargo is a current and former AP client in matters unrelated to the Debtors. Wells Fargo was a member of the ad hoc committee of noteholders that retained AP in LBI Media, Inc., a former bankruptcy matter unrelated to the Debtors. Wells Fargo was a member of the official committee of unsecured creditors that retained AP in 24 Hour Fitness Worldwide, Inc. and Extraction Oil & Gas, Inc., former bankruptcy matters unrelated to the Debtors. Wells Fargo is a former employer of a current AP employee.
- Westfield Select Insurance Company, an insurance provider to the Debtors, and affiliated entities (“**Westfield**”), are related parties to a current AP client in matters unrelated to the Debtors. Westfield is an insurance provider to AP.
- WhiteHawk Finance LLC, a secured lender to the Debtors, is a lender to a current AP client in matters unrelated to the Debtors.
- Wilshire Law Firm, counsel to litigation parties in these Chapter 11 Cases, is a professional to a current AP client in matters unrelated to the Debtors.
- Zurich and Zurich American Insurance Company, insurance providers to the Debtors, and affiliated entities (“**Zurich**”), are bondholders, litigation parties, adverse litigation parties, non-adverse litigation parties, joint venture entities and lienholders to current and former AP clients in matters unrelated to the Debtors. Zurich is a current and former AP client in matters unrelated to the Debtors. Zurich is a former employer of a current AP employee. Zurich is an insurance provider to AP.